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ABSTRACT

This report provides the most detailed state-level financial information in a decade as it presents revenues and expenditures for public elementary and secondary schools for the 1989-90 school year from the U.S. Department of Education's National Center for Education Statistics (NCES). The statistics are based on data provided by state education agencies from their administrative records through the expanded "National Public Education Financial Survey." The survey is one component of the Common Core of Data (CCD) surveys conducted annually by NCES, which provide basic descriptive information about the numbers of students and staff and the financing of public elementary and secondary schools. Contents of this report include information on public elementary-secondary education expenditures, total and current expenditures, core educational expenditures, and instruction-related and noninstruction-related expenditures. For the first time in over a decade, NCES reports on local school district facilities acquisition and construction. Seven figures, 45 tables, and definitions are included. (LMI)

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E.D. TABS June 1993

Public School Education Financing for School Year 1989–90

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E.D. TABS June 1993

Public School Education Financing for School Year 1989–90

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Highlights

The findings in these highlights were drawn from reports by state education agencies of their revenues and expenditures for public elementary/secondary education in the 1989-90 school year (fiscal year 1990). These figures are reported annually to NCES in the National Public Education Financial Survey.

- In 1989-90, state aid for school districts composed 47.2 percent of school district revenues for public elementary and secondary schools. Local support constituted 46.2 percent of the revenues for public elementary and secondary school districts, intermediate aid comprised 0.4 percent and federal aid consisted of 6.1 percent (Figure 1 and Table 5).

- For local support, the property tax remained the overwhelming source of funds, composing 63.4 percent of all local revenues. This percentage understates revenue derived from the property tax, as parent government contributions include both property tax and non-property tax revenues in unknown combination. Parent government contributions collected by other local governments (counties, cities) for school districts comprised 20.7 percent of all local revenues (Figure 2 and Table 9).

- Of total revenue for elementary and secondary education, the share provided by states varied widely. Excluding Hawaii and the District of Columbia, New Mexico provided the most state support for public elementary and secondary education, almost three-quarters of school districts' total revenue. The states of California, Delaware, Kentucky, North Carolina, Washington and West Virginia provide approximately two-thirds of the school districts' revenue. At the opposite extreme, the state of New Hampshire provided less than one-tenth of total revenue for school districts. Nebraska, Michigan, Oregon, and South Dakota similarly provided about one-fourth of the total support for their public schools (Figure 6 and Table 5).

- Instruction still consumes the largest percentage of all categories of current expenditures, 58.2 percent, with the next largest category, operations and maintenance, constituting 10.6 percent (Figure 3 and Table 12).

- When current expenditure categories are combined, 66.4 percent of the expenditures are for instructionally-related expenditures, 30.1 percent are for non-instructionally-related expenditures, and 3.6 percent are for direct program support expenditures (Figure 3 and Table 12).

- Similarly, if total current expenditures are examined by object (salaries, employee benefits, purchased services, supplies), then salaries account for 64.2 percent of current expenditures for public elementary and secondary education. Employee benefits constitute 15.9 percent, and purchased services 8.1 percent. Supplies comprise 5.3 percent (Figure 4 and Tables 21, 24, 27, and 30).

- The U.S. average current expenditure in 1989-90 was $4,622 per pupil in membership. The District of Columbia had the highest current expenditure at $7,827, while Utah spent the least, $2,545 per pupil (Figure 5 and Table 2).

- School administration comprised 5.6 percent, and general administration 2.8 percent of current expenditures (Figure 3 and Table 18).

Foreword

This publication of 1989-90 school year (fiscal year 1990) data is the first to come from the extensive efforts by NCES to redesign its school finance data collection to provide greater financial detail regarding state-level public education revenues and expenditures. E.D. Tabs such as this publication are NCES' means for introducing the findings of a survey in a simple, tabular format. Extensive efforts have been made to make the reporting detail as comparable as possible across differing state accounting systems. State differences from the NCES reporting standard are documented where possible, and national totals have been imputed in all cases in which data were missing for one or more states. Where states combined reported items, NCES distributed the reported amount, and footnoted the actual reported value.

With this publication, NCES also has reinstituted the concept of a "core educational expenditure" that comparably presents state educational expenditures for instruction and instruction-related activities, while relegating other expenditures to a non-instructional category.

The majority of the text was written by William Fowler, of NCES. Frank Johnson, of NCES, developed the methodology of allocations and imputations for missing fiscal data. The tables were reviewed by Gary Hoachlander of MPR Associates, Inc. Jason Matlof of MPR Associates, Inc. constructed the tables and graphics that appear in the main text of this publication. Bill O'Leary of the Bureau of the Census edited and error-checked fiscal data.

Acknowledgements

The authors gratefully acknowledge the comments and suggestions of the reviewers: Nancy Protheroe, Education Research Service; Howard Nelson, American Federation of Teachers; and Thomas Smith and Kristin Keough of the National Center for Education Statistics (NCES). In any complex publication, there are a multitude of people without whose help the publication would not have been possible. We give thanks to Mary Rochon, NCES, for keeping track of the state submissions and her earlier work on summary fiscal tabulations; and Marilyn McMillen and Bob Burton of NCES for their technical review of this report. The authors also acknowledge the contributions of Carol L. Rohr of Pinkerton Computer Consultants, Inc. to the graphics in the appendices.

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Public School Education Financing for School Year 1989-90

Introduction

This report presents the most detailed state-level financial information in a decade as it presents revenues and expenditures for public elementary and secondary schools for the 1989-90 school year from the U.S. Department of Education's National Center for Education Statistics (NCES). The statistics are based on data provided by state education agencies (SEAs) from their administrative records through the expanded National Public Education Financial Survey. The survey is one component of the Common Core of Data (CCD) surveys conducted annually by NCES, which provide basic descriptive information regarding the numbers of students and staff and the financing of public elementary and secondary schools.

Contents of this report. The financial statistics reported here are for grades pre-kindergarten through grade 12.[1] Unless especially noted, expenditures are only for the operation of public elementary and secondary school districts. This excludes a myriad of expenditures that are peripheral to the operation of public schools, but are not perceived to contribute to their basic function of educating appropriate-age students. Two accounting terms occasionally appear that may not be clear to the general public: function; and object. In accounting parlance, **functions** describe the activity for which a service is acquired (instruction; student and staff support services; noninstruction). The **object** is the service or commodity bought (salaries; employee benefits; purchased services; supplies; equipment). Functions and objects may be combined to describe a particular expenditure, for example, instructional salaries. Sub-functions are subdivisions of a function; for example, school administration is a sub-function of student and staff support services.

Public elementary-secondary education expenditures in this publication are current expenditures for pre-kindergarten through grade 12 for regular elementary/secondary programs, special education and vocational education, and summer school (even when students pay tuition to attend), as well as expenditures for student and staff breakfast and lunches, cocurricular and extracurricular activities and athletics. Current expenditures are those for the day-to-day operation of the school.

Total public elementary-secondary education expenditures include both current expenditures and long-term expenditures for equipment, facilities acquisition, and construction. Expenditures **not included in these definitions** are expenditures for the operation of the SEA, expenditures by local school districts for adult education or junior college instruction or funding (higher than grade 12), expenditures by Head Start providers (when programs are operated by a nonprofit agency instead of a local school

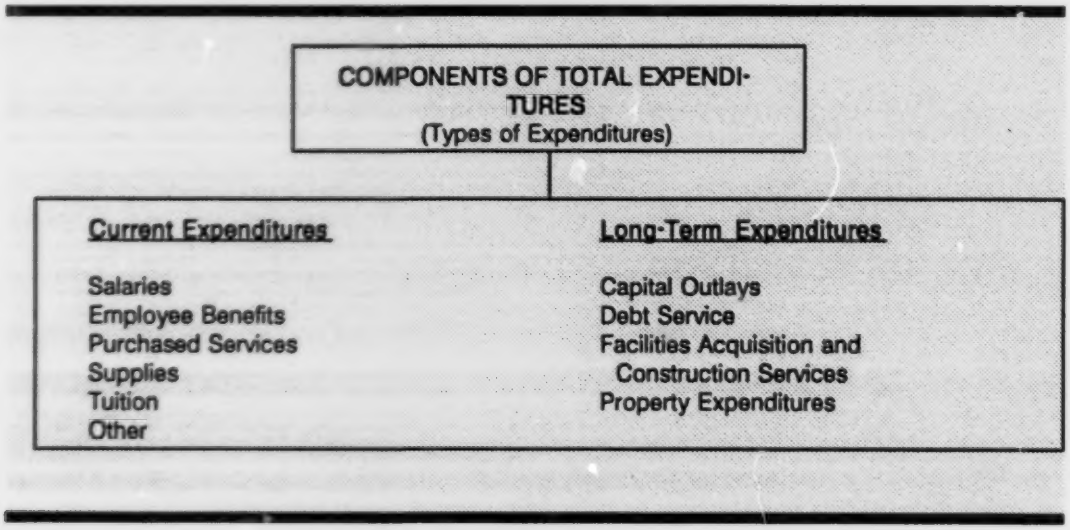
[1] Throughout this report, "Pk-12" is used to include ungraded as well as graded settings.

district), community services expenditures (for example, day care, without an explicit education component), and expenditures for students attending private schools (nonpublic expenditures).

Distinguishing Between Total and Current Expenditures

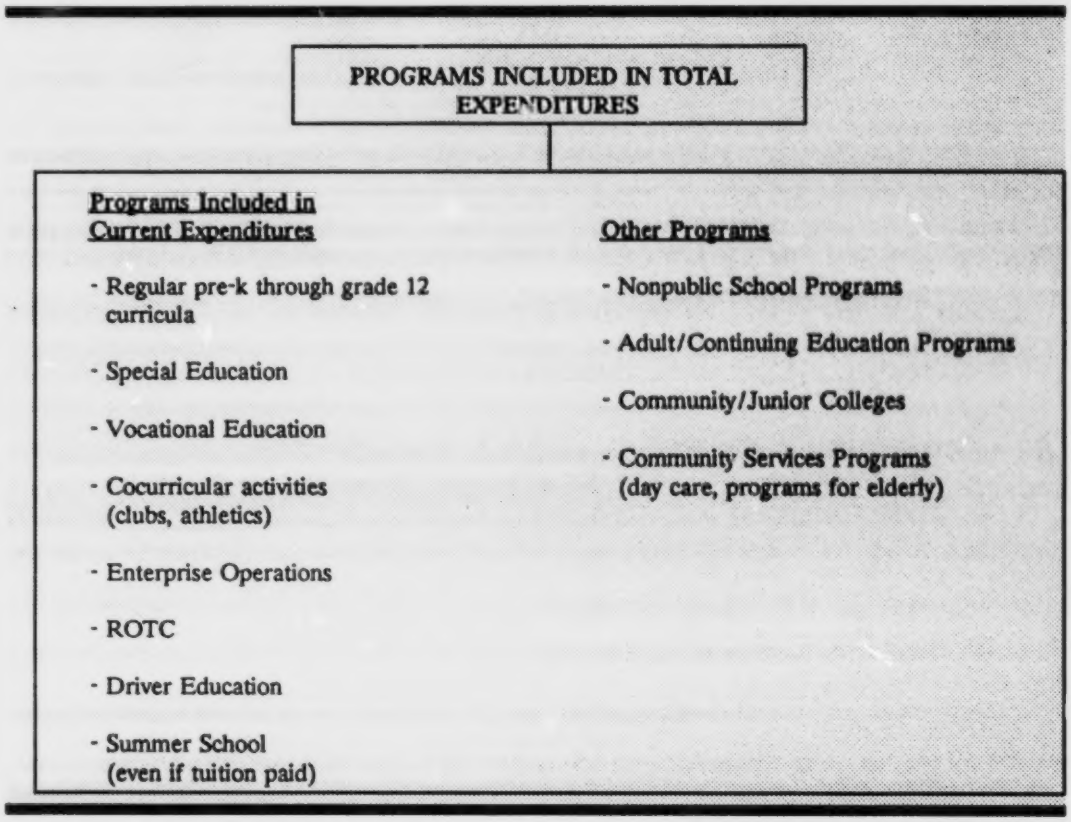
Total expenditures are calculated by adding Current Expenditures and Long-Term Expenditures. Current expenditures include salaries, employee benefits, purchased services, and supplies. Long-term expenditures include capital outlays, debt service, facilities acquisition and construction services, and property expenditures (equipment).

Special note on property expenditures. Although a property item (700) appears in each expenditure category (e.g., instruction, school administration support services), property is not a component of current expenditures. For the survey's purposes, property is synonymous with machinery and equipment. For criteria to assist in making the distinction between supplies and equipment, see "Distinguishing Between Supplies and Equipment" in Financial Accounting for Local and State School Systems, 1990 (NCES, 1990).



Programs Included in Current Expenditures and Total Expenditures

The 1990 accounting handbook notes that current expenditures include all spending for regular elementary and secondary education programs (prekindergarten through grade 12), special education, vocational education, cocurricular activities and athletics, enterprise operations, ROTC, driver education, and summer school (even when students pay tuition to attend). Programs EXCLUDED from current expenditures, but covered by total expenditures, include direct cost programs such as support for nonpublic school students, adult/continuing education, and community/junior colleges and community services programs such as school-sponsored day care centers, swimming pools, and programs for the elderly.


PROGRAMS INCLUDED IN TOTAL EXPENDITURES
Programs Included in Current Expenditures
- Regular pre-k through grade 12 curricula
- Special Education
- Vocational Education
- Cocurricular activities (clubs, athletics)
- Enterprise Operations
- ROTC
- Driver Education
- Summer School (even if tuition paid)
Other Programs
- Nonpublic School Programs
- Adult/Continuing Education Programs
- Community/Junior Colleges
- Community Services Programs (day care, programs for elderly)

This publication also uses the term "**core educational expenditure.**" Core expenditures are expenditures for instruction, student support services (health, attendance, guidance, speech), and instructional staff support services (curricular development, in-staff training, and educational media, including libraries). Excluded are school administration expenditures, general administration, business functions, operation and maintenance, student transportation, food service, enterprise, and community

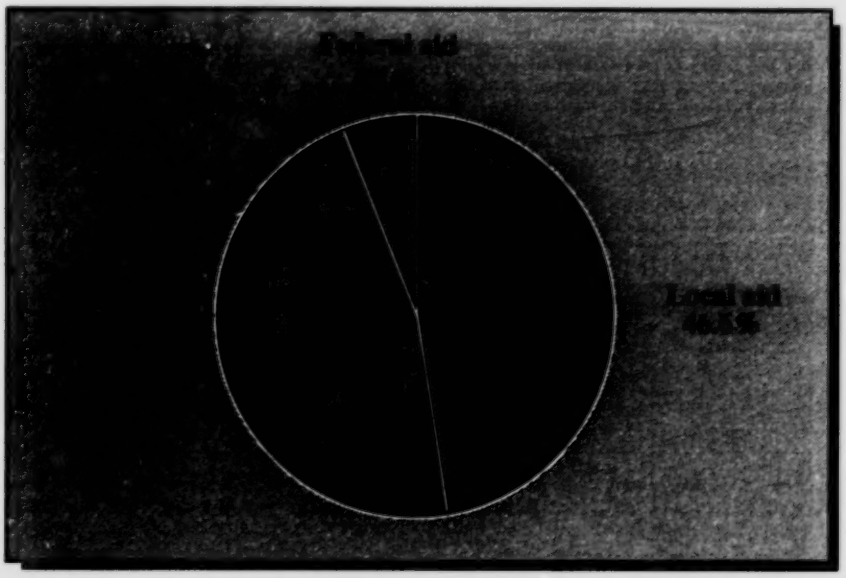
services operations. The use of the term "core" is designed to reflect the central purpose of the local education agency, which is to educate children. The distinction is arbitrary, and readers who differ with this interpretation may wish to add expenditures such as those for student transportation, food service, or school administration, if they believe these functions should be included in the central purpose of the local education agency. The publication makes explicit those expenditures excluded from the core expenditures precisely for this purpose.

Readers should note that while current expenditures include **"direct support expenditures"**, imputations including these direct support expenditures in core expenditures were not made. Direct support expenditures are expenditures made by the state for a local school district, such as the employer's contribution to employee pension funds.

Instruction-related and noninstruction-related expenditures. Readers familiar with the Federal chart of accounts handbook, Financial Accounting for Local and State School Systems, 1990, will notice a subtle change in the tabular displays. The handbook uses the term "non-instruction" to describe only expenditures for food service, community services and enterprise expenditures (run like a private business within the local school district). This has led to confusion about the status of other expenditures related to education. As a result, expenditures have been grouped in this report into two categories in the tabular displays: "instruction-related expenditures" and "noninstruction-related." Instruction-related expenditures include expenditures for instruction (teachers and teachers' aides), student support services (attendance, guidance, speech and health), and instructional staff support services (curriculum development, in-service staff training, supervision of instruction, and educational media, including libraries). Noninstruction-related includes expenditures for school administration, central office, business office and school board administration, operations and maintenance, student transportation, food service and enterprise and other incidental support services. It is hoped that this distinction will make the tables more easily understood and useful to the public.

All readers are urged to turn to the end sections on methodology and definitions. The section on methodology explains changes in the NCES fiscal survey instrument and the effect of these changes upon state reporting practices and reporting comparability. Included is an assessment of the ability of states to respond to the new education financial survey, and the crosswalk mechanism used by NCES to achieve comparability in reporting. Imputation methodology used in this publication also appears in this section. The final section contains financial definitions used in the publication. Readers should note that for the first time in over a decade, NCES reports on local school district facilities acquisition and construction. Readers seeking further clarification of expenditure categories are urged to turn to basic definitions.

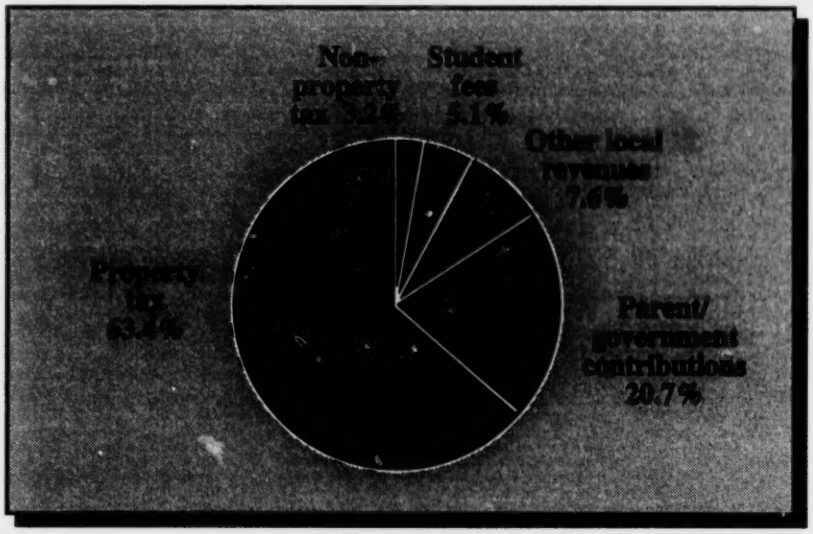
Figure 1—Percentage distribution of school revenues for public elementary and secondary schools, by source: School year 1989-90



NOTE: Percentages may not sum to 100 percent due to rounding. Intermediate revenues were combined with local revenues. Data for this figure were taken from table 5.

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data, "National Public Education Financial Survey."

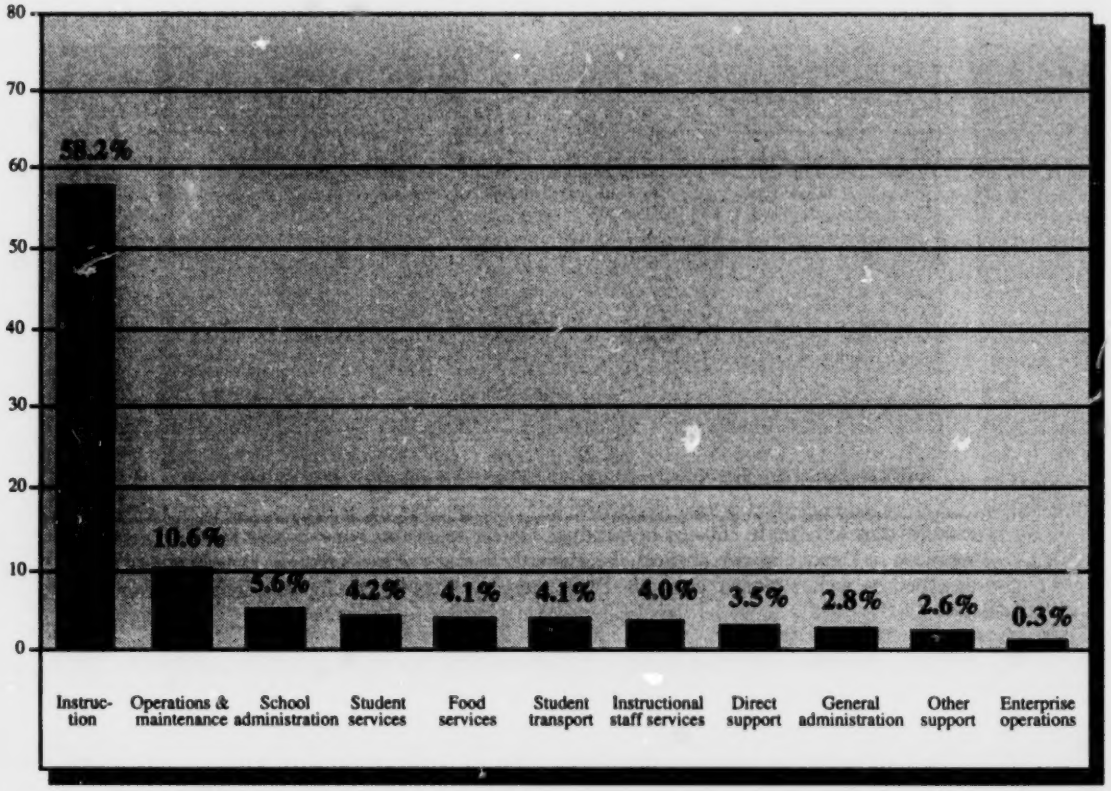
Figure 2—Percentage distribution of local revenues for public elementary and secondary schools, by source: School year 1989-90



NOTE: Percentages may not sum to 100 percent due to rounding. Parent/government contributions included both property tax and non-property tax local revenues in unknown combination. Data for this figure were taken from table 9.

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data, "National Public Education Financial Survey."

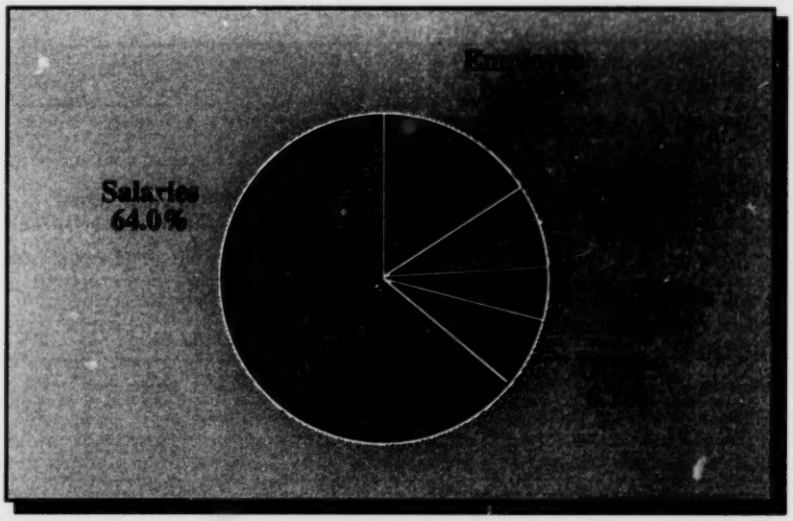
Figure 3—Percentage distribution of total current expenditures for public elementary and secondary education, by subfunction: School year 1989-90



NOTE: Percentages may not sum to 100 percent due to rounding. Other support included business office and research activities that did not appear in general administration. Percentage distribution of total current expenditures reported here may differ from a previously published report of such expenditures due to rounding. The original totals appear in table 9 of the NCES E.D. TABS publication, Public Elementary and Secondary State Aggregate Data, for School Year 1990–91 and Fiscal Year 1990.

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data, "National Public Education Financial Survey."

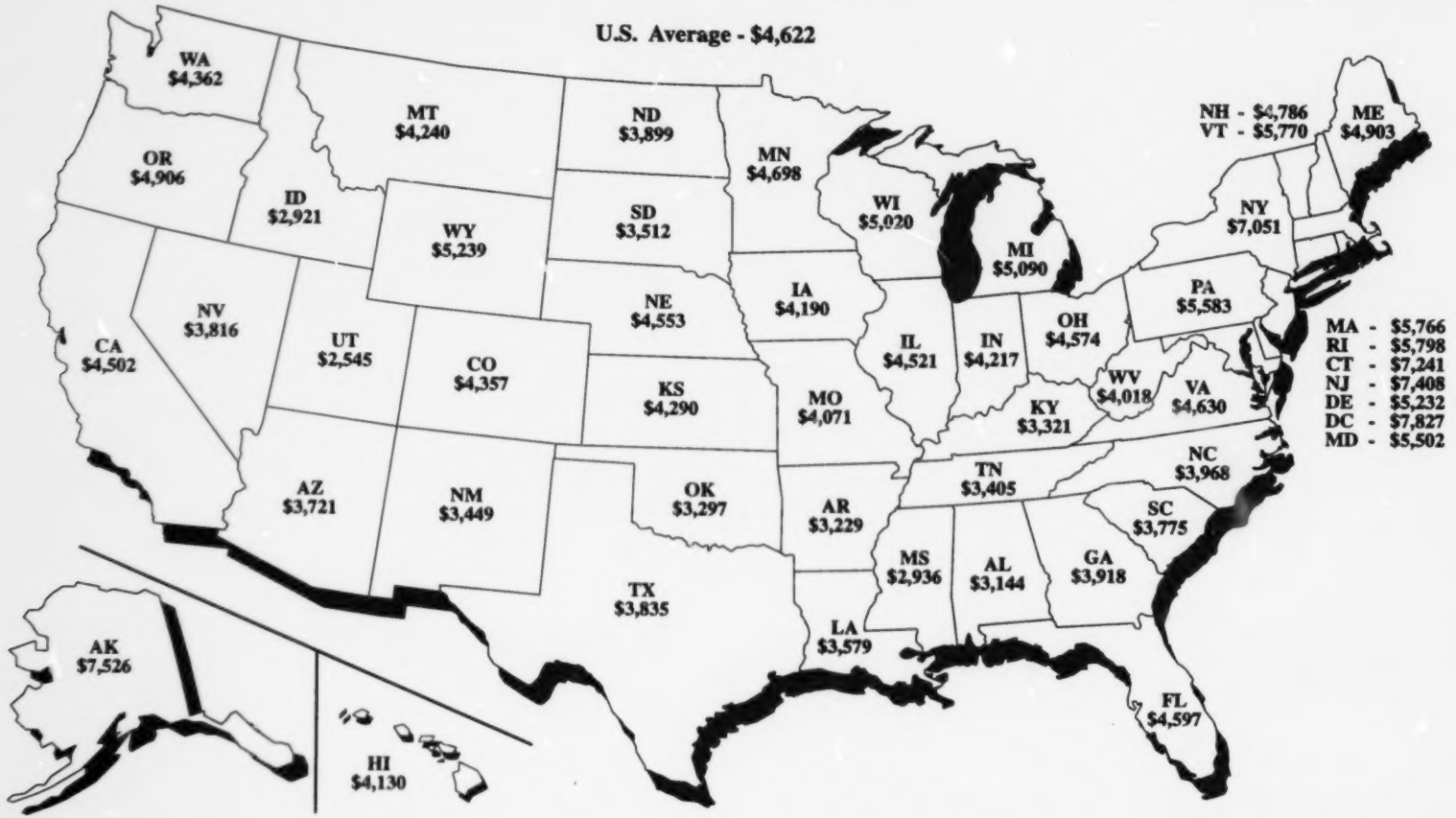
Figure 4—Percentage distribution of total current expenditures for public elementary and secondary education, by object: School year 1989-90



NOTE: Percentages may not sum to 100 due to rounding. Object detail was not available for Food service and enterprise operations or Direct program support; therefore, these types of expenditures, as well as any other miscellaneous expenses, were included within the Other category. Data for this figure were taken from tables 21, 24, 27, and 30.

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data, "National Public Financial Survey."

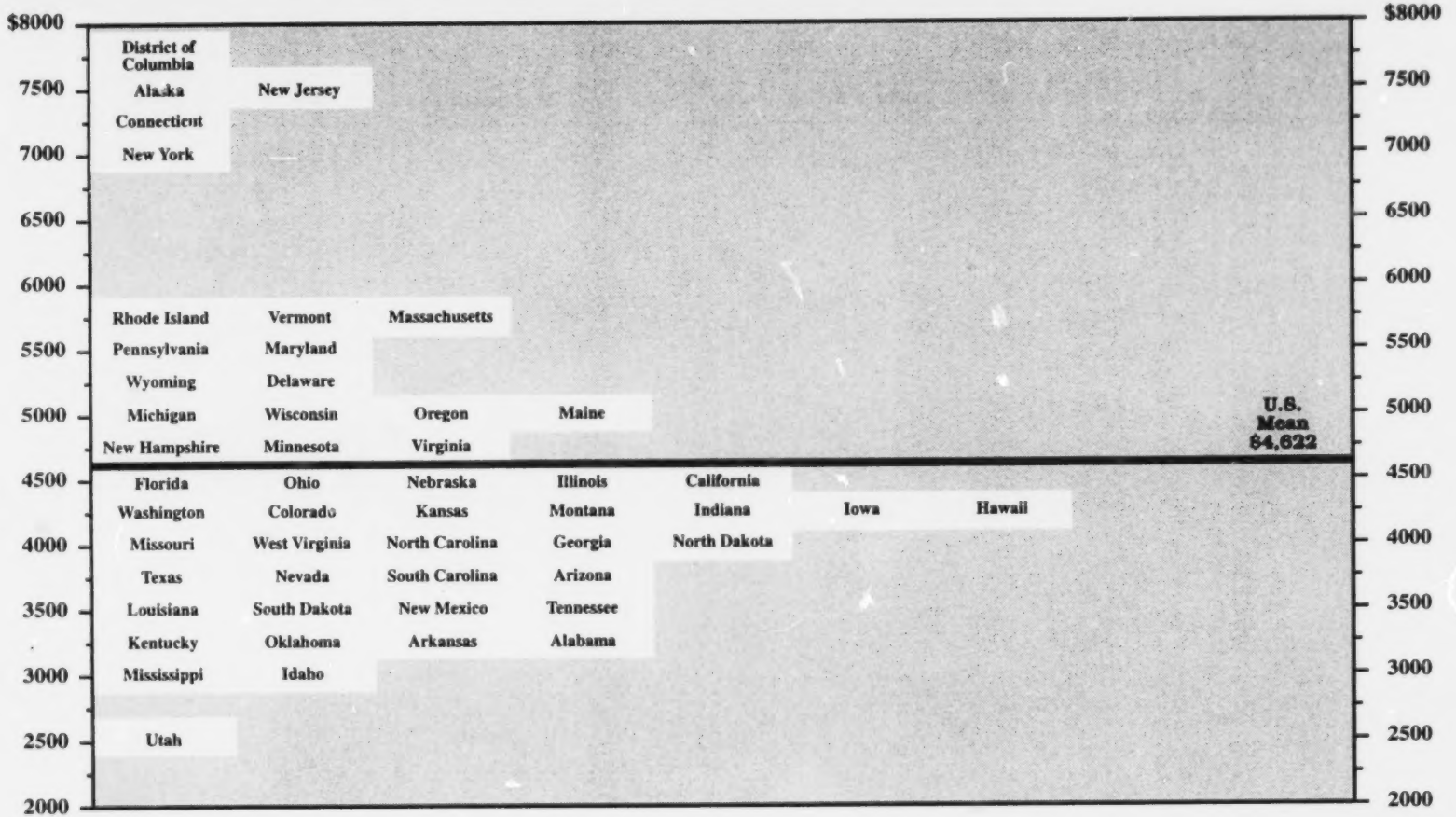
Figure 5 - Current expenditures* per pupil in membership for elementary and secondary schools, by state: School year 1989-90



*Current education expenditures consisted of core educational expenditures plus expenditures for school administration, general administration, operations and maintenance, student transportation, and other support services. Current expenditures also included food service operations, enterprise operations, and direct program support. Current expenditures did not include expenditures for community services, fixed assets, private schools, and programs for students who were not yet enrolled in grades pre-K through 12. Data for this figure were taken from table 11.

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data, "National Public Education Financial Survey."

Figure 6—Ranking of current expenditures* per pupil in membership for elementary and secondary schools, by state: School year 1989–90

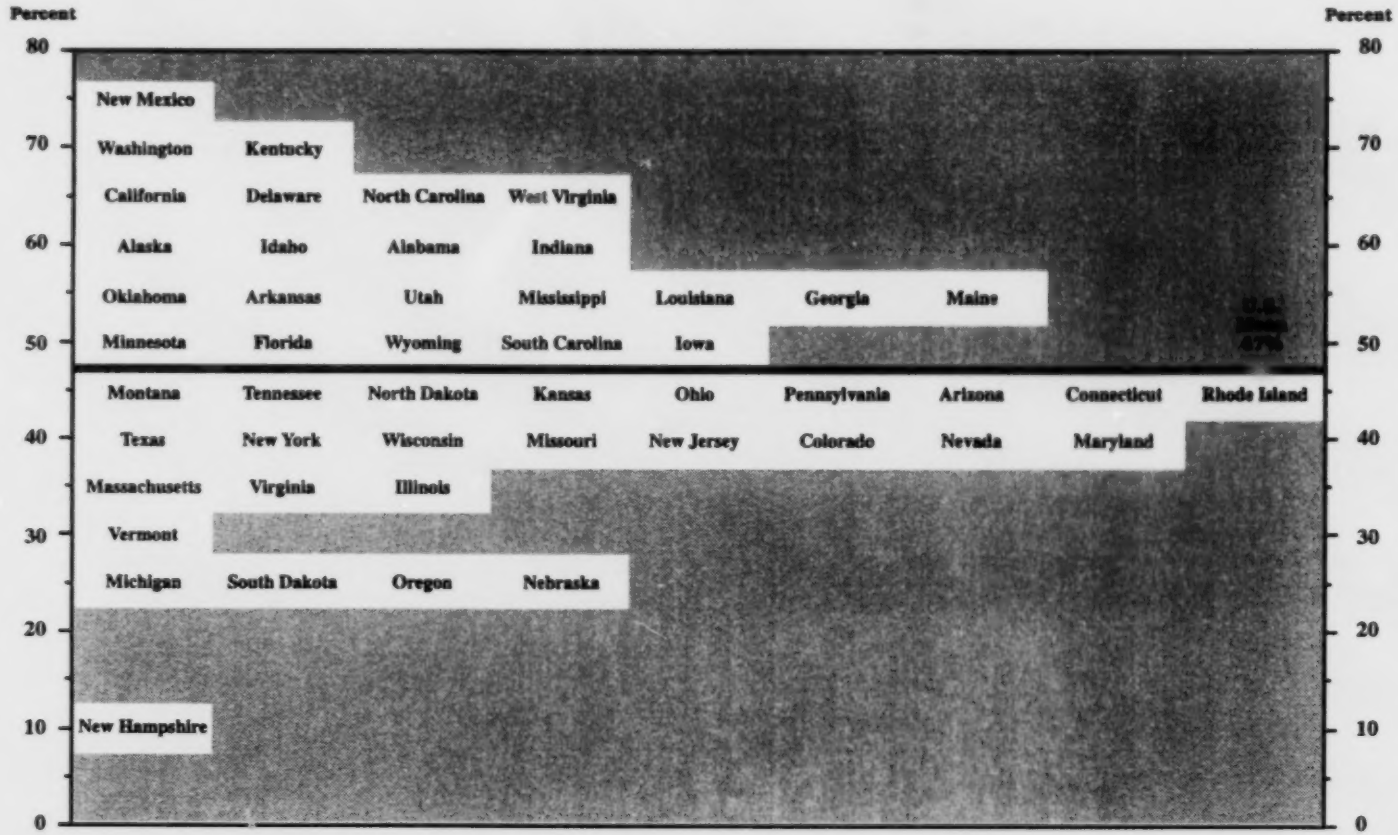


*Current education expenditures consisted of core educational expenditures plus expenditures for school administration, general administration, operations and maintenance, student transportation, and other support services. Current expenditures also included food service operations, enterprise operations, and direct program support. Current expenditures did not include expenditures for community services, fixed assets, private schools, and programs for students who were not yet enrolled in grades pre-K through 12. Data for this figure were taken from table 2.

NOTE: Dollar amounts for states and the District of Columbia were rounded to the nearest $250.

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data, "National Public Education Financial Survey."

Figure 7—State revenue* as a percentage of total revenue for elementary and secondary education: School year 1989–90



*Percentages for states were rounded to the nearest 5%.

NOTE: The District of Columbia, a city not located within another local government or state, did not have state revenues. Hawaii had one single state-run school district and was predominately state funded. The District of Columbia and Hawaii have been excluded from this figure to prevent distortion from the mean value. Data for this figure were taken from table 5.

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data, "National Public Education Financial Survey."

Table 1.--Total expenditures for public elementary and secondary schools, with expenditures by type and as a percentage of total expenditures, by type and state: School year 1989-90 (in thousands of dollars)

State	Total expenditures a/	Current expenditures b/		Core education expenditures c/	
	Total amount	Total amount	Percent of total expenditure	Total amount	Percent of total expenditure
United States	$208,037,674	$187,384,049	90.1	$124,278,887	59.7
Alabama	2,531,824	2,275,233	89.9	1,538,083	60.8
Alaska	857,212	822,472	95.9	536,662	62.6
Arizona	2,756,350	2,260,980	82.0	1,479,349	53.7
Arkansas	1,526,136	1,404,545	92.0	839,246	55.0
California	24,005,132	21,485,782	89.5	14,306,071	59.6
Colorado	2,731,202	2,451,885	89.8	1,676,977	61.4
Connecticut	3,408,004	3,342,033	98.5	2,071,950	61.1
Delaware	556,328	511,718	92.0	353,867	63.6
District of Columbia	662,377	636,383	96.1	382,462	57.7
Florida	10,035,404	8,228,531	82.0	5,618,886	56.0
Georgia	5,186,312	4,414,016	85.1	3,082,829	59.4
Hawaii	803,487	699,977	87.1	489,319	60.9
Idaho	681,399	627,794	92.1	409,918	60.2
Illinois	9,056,679	8,125,493	89.7	5,278,317	58.3
Indiana	4,464,296	4,024,098	90.1	2,585,785	57.9
Iowa	2,156,160	2,004,742	93.0	1,440,887	66.8
Kansas	2,060,063	1,848,302	89.7	1,196,486	58.1
Kentucky	2,188,405	2,094,231	95.7	1,195,572	54.6
Louisiana	3,020,372	2,802,793	92.8	1,832,542	60.7
Maine	1,176,411	1,048,195	89.1	648,387	55.1
Maryland	4,237,026	3,845,123	90.8	2,296,615	54.2
Massachusetts	4,878,573	4,760,390	97.6	2,989,066	61.3
Michigan	8,923,750	8,025,621	89.9	4,930,023	55.2
Minnesota	4,089,091	3,474,398	85.0	2,468,474	60.4
Mississippi	1,582,737	1,473,807	93.1	1,011,968	63.9
Missouri	3,741,415	3,288,738	87.9	2,233,724	59.7
Montana	706,721	641,345	90.7	436,209	61.7
Nebraska	1,349,490	1,233,431	91.4	830,164	61.5
Nevada	910,544	712,898	78.3	470,776	51.7
New Hampshire	933,983	821,671	88.0	577,761	61.9
New Jersey	8,254,916	7,971,100	96.6	4,741,376	57.4
New Mexico	1,155,618	1,021,082	88.4	726,247	62.8
New York	19,935,122	18,090,978	90.7	13,124,644	65.8
North Carolina	4,811,773	4,288,474	89.1	3,006,289	62.5
North Dakota	495,053	459,391	92.8	302,428	61.1
Ohio	8,789,612	8,070,267	91.8	5,353,822	60.9
Oklahoma	2,120,721	1,907,379	89.9	1,189,681	56.1
Oregon	2,469,572	2,317,652	93.8	1,587,418	64.3
Pennsylvania	9,652,736	9,241,300	95.7	5,953,732	61.7
Rhode Island	809,238	786,969	97.2	556,909	68.8
South Carolina	2,649,098	2,326,105	87.8	1,557,565	58.8
South Dakota	491,906	447,177	90.9	304,129	61.8
Tennessee	3,154,474	2,790,808	88.5	1,809,841	57.4
Texas	14,634,299	12,763,954	87.2	8,119,364	55.5
Utah	1,239,775	1,116,251	90.0	801,573	64.7
Vermont	585,341	546,901	93.4	369,355	63.1
Virginia	5,176,260	4,561,874	88.1	3,237,938	62.6
Washington	4,203,559	3,534,584	84.1	2,461,500	58.6
West Virginia	1,393,753	1,316,173	94.4	724,458	52.0
Wisconsin	4,251,234	3,929,920	92.4	2,790,603	65.6
Wyoming	546,729	509,084	93.1	351,641	64.3

a/ Total expenditures included all current expenditures plus expenditures for facilities acquisition and construction services, community services, direct cost programs, and equipment. Total expenditures did not include expenditures to reduce the principal on debts and those for programs that served age groups other than grades pre-K through 12.
The number for total education expenditures differs from a previously published estimate of total current expenditures as the result of the correction of a calculation error. The original number ($208,037,919 thousand) appears in table 14 of the NCES E.D. Tabs publication, Public Elementary and Secondary State Aggregate Data, for School Year 1990-91 and Fiscal Year 1990.

b/ Current education expenditures consisted of core educational expenditures plus expenditures for school administration, general administration, operations and maintenance, student transportation, and other support services. Current expenditures also included food service operations, enterprise operations, and direct program support. Current expenditures did not include expenditures for community services, fixed assets, private schools, and programs for students who were not yet enrolled in grades pre-K through 12.

c/ Core educational expenditures consisted of expenditures for instruction, student support services (attendance and health, guidance, social work, psychology, speech pathology, and audiology) and instructional staff support services (supervisors of instruction, curriculum coordinators, inservice training staff, school library staff, audiovisual staff, and staff engaged in multi-media and computer assisted instruction). Core educational expenditures did not include expenditures for direct program support.

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data, "National Public Education Financial Survey."

Table 2.--Total expenditures per pupil in membership for public elementary and secondary schools, and student membership, by type and state: School year 1989-90

State	Membership	Expenditures by type			
		Total a/	Rank	Current b/	Rank
United States	40,542,707	$5,131		$4,622	
Alabama	723,743	3,498	(47)	3,144	(48)
Alaska	109,280	7,844	(2)	7,526	(2)
Arizona	607,615	4,536	(34)	3,721	(40)
Arkansas	434,960	3,509	(46)	3,229	(47)
California	4,771,978	5,030	(23)	4,502	(24)
Colorado	562,755	4,853	(27)	4,357	(26)
Connecticut	461,580	7,384	(5)	7,241	(4)
Delaware	97,803	5,688	(11)	5,232	(12)
District of Columbia	81,301	8,147	(1)	7,827	(1)
Florida	1,789,925	5,607	(14)	4,597	(19)
Georgia	1,126,535	4,604	(33)	3,918	(35)
Hawaii	169,493	4,741	(29)	4,130	(31)
Idaho	214,932	3,170	(49)	2,921	(50)
Illinois	1,797,355	5,039	(22)	4,521	(23)
Indiana	954,165	4,679	(30)	4,217	(29)
Iowa	478,486	4,506	(35)	4,190	(30)
Kansas	430,864	4,781	(28)	4,290	(27)
Kentucky	630,689	3,470	(48)	3,321	(45)
Louisiana	783,025	3,857	(43)	3,579	(41)
Maine	213,775	5,503	(16)	4,903	(16)
Maryland	698,806	6,063	(7)	5,502	(10)
Massachusetts	825,588	5,909	(9)	5,766	(8)
Michigan	1,576,785	5,659	(12)	5,090	(13)
Minnesota	739,553	5,529	(15)	4,698	(18)
Mississippi	502,020	3,153	(50)	2,936	(49)
Missouri	807,934	4,631	(32)	4,071	(32)
Montana	151,265	4,672	(31)	4,240	(28)
Nebraska	270,920	4,981	(25)	4,553	(22)
Nevada	186,834	4,874	(26)	3,816	(38)
New Hampshire	171,696	5,440	(17)	4,786	(17)
New Jersey	1,076,005	7,672	(4)	7,408	(3)
New Mexico	296,057	3,903	(41)	3,449	(43)
New York	2,565,841	7,769	(3)	7,051	(5)
North Carolina	1,080,744	4,452	(36)	3,968	(34)
North Dakota	117,816	4,202	(40)	3,899	(36)
Ohio	1,764,410	4,982	(24)	4,574	(21)
Oklahoma	578,580	3,665	(45)	3,297	(46)
Oregon	472,394	5,228	(20)	4,906	(15)
Pennsylvania	1,655,279	5,831	(10)	5,583	(9)
Rhode Island	135,729	5,962	(8)	5,798	(6)
South Carolina	616,177	4,299	(38)	3,775	(39)
South Dakota	127,329	3,863	(42)	3,512	(42)
Tennessee	819,660	3,849	(44)	3,405	(44)
Texas	3,328,514	4,397	(37)	3,835	(37)
Utah	438,554	2,827	(51)	2,545	(51)
Vermont	94,779	6,176	(6)	5,770	(7)
Virginia	985,346	5,253	(19)	4,630	(20)
Washington	810,232	5,188	(21)	4,362	(25)
West Virginia	327,540	4,255	(39)	4,018	(33)
Wisconsin	782,905	5,430	(18)	5,020	(14)
Wyoming	97,172	5,626	(13)	5,239	(11)

a/ Total expenditures included all current expenditures plus expenditures for facilities acquisition and construction services, community services, direct cost programs, and equipment. Total expenditures did not include expenditures to reduce the principal on debts and those for programs that served age groups other than grades pre-K through 12.
The number for total education expenditures differs from a previously published estimate of total current expenditures as the result of the correction of a calculation error. The original number ($208,037,919 thousand) appears in table 14 of the NCES E.D. Tabs publication, Public Elementary and Secondary State Aggregate Data, for School Year 1990-91 and Fiscal Year 1990.

b/ Current education expenditures consisted of core educational expenditures plus expenditures for school administration, general administration, operations and maintenance, student transportation, and other support services. Current expenditures also included food service operations, enterprise operations, and direct program support. Current expenditures did not include expenditures for community services, fixed assets, private schools, and programs for students who were not yet enrolled in grades pre-K through 12.

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data, "National Public Education Financial Survey."

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Table 3.--Revenues for public elementary and secondary schools, by source and state: School year 1989-90 (In thousands of dollars)

State	Total	Revenues by source			
		Local	Intermediate a/	State	Federal
United States	$207,583,910	$95,876,251	$897,469	$98,059,659	$12,750,530
Alabama	2,557,836	737,217	0	1,534,021	286,598
Alaska	909,380	225,203	0	567,900	116,277
Arizona	2,742,625	1,200,486	131,299	1,194,354	216,488
Arkansas	1,594,428	531,371	3,932	905,487	153,637
California	24,320,281	6,454,798	0	16,260,203	1,605,281
Colorado	2,767,107	1,577,696	1,798	1,055,366	132,246
Connecticut	3,554,800	1,859,524	0	1,533,343	161,933
Delaware	542,448	140,672	0	362,161	39,616
District of Columbia b/	557,089	502,498	0	0	54,591
Florida	9,589,961	4,079,776	0	4,914,474	595,711
Georgia	5,194,517	2,105,928	0	2,759,335	329,253
Hawaii c/	755,987	19,546	0	660,341	76,099
Idaho	710,841	226,193	0	427,757	56,891
Illinois	9,001,253	5,516,737	0	2,952,592	531,923
Indiana	4,349,969	1,624,186	4,090	2,510,251	211,441
Iowa	2,149,710	976,662	11,648	1,056,130	105,270
Kansas	2,085,315	914,177	146,673	920,867	103,598
Kentucky	2,247,379	486,428	0	1,540,138	220,813
Louisiana	3,058,293	1,052,531	0	1,696,645	309,117
Maine	1,154,667	478,416	0	613,447	62,805
Maryland	4,267,441	2,461,507	0	1,609,649	196,285
Massachusetts	5,117,504	3,112,058	0	1,765,255	240,192
Michigan	8,394,959	5,656,011	5,846	2,251,071	482,031
Minnesota	3,988,317	1,627,502	107,520	2,088,236	165,059
Mississippi	1,573,464	444,934	732	884,024	243,774
Missouri	3,699,939	1,996,658	17,909	1,480,193	205,179
Montana	707,594	252,359	66,621	324,888	63,726
Nebraska	1,359,712	955,095	10,505	314,371	79,742
Nevada	860,464	497,673	0	326,773	36,018
New Hampshire	900,843	800,215	0	75,684	24,944
New Jersey	8,763,058	4,940,187	0	3,486,521	336,351
New Mexico	1,225,429	181,661	0	893,539	150,229
New York	19,744,546	10,638,450	46,882	8,044,917	1,014,296
North Carolina	4,683,693	1,255,342	0	3,127,946	300,405
North Dakota	487,049	213,752	7,738	218,041	47,517
Ohio	8,617,848	4,396,749	3,393	3,754,896	462,810
Oklahoma	2,172,547	764,822	48,693	1,237,503	121,530
Oregon	2,539,734	1,702,040	44,473	637,971	155,250
Pennsylvania	10,336,060	5,279,381	10,930	4,511,630	534,118
Rhode Island	844,009	438,946	0	363,539	41,524
South Carolina	2,678,790	1,106,747	16,700	1,340,255	215,088
South Dakota	503,949	309,076	6,547	130,552	57,774
Tennessee	2,907,714	1,290,636	24,474	1,330,928	261,676
Texas	13,948,117	6,962,810	125,876	5,847,048	1,012,383
Utah	1,326,479	488,454	0	751,040	86,986
Vermont	562,543	345,613	11,136	181,330	24,464
Virginia	5,101,281	3,145,376	0	1,687,176	268,730
Washington	4,192,291	947,925	0	3,000,965	243,402
West Virginia	1,413,165	378,830	135	928,128	106,072
Wisconsin	4,240,432	2,362,628	0	1,703,555	174,249
Wyoming	581,050	212,768	41,917	297,225	29,140

a/ Some states either did not use intermediate state units to operate their elementary and secondary education systems or did not grant them independent revenue raising authority.

b/ The District of Columbia, a city not located within another local government or state, did not have intermediate or state revenues. After discussion with D.C. officials, D.C.'s Intermediate and State Revenues were changed from "M" (missing) to 0.

c/ Hawaii had a single state run school district for the entire state.

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data, "National Public Education Financial Survey."

Table 4.--Revenues per pupil in membership for public elementary and secondary schools, and student membership by source and state: School year 1989-90

State	Membership	Revenues per pupil in membership by source			
		Total	Local	Intermediate a/	State	Federal
United States	40,542,707	$5,120	$2,365	$22	$2,419	$314
Alabama	723,743	3,534	1,019	0	2,120	396
Alaska	109,280	8,322	2,061	0	5,197	1,064
Arizona	607,615	4,514	1,976	216	1,966	356
Arkansas	434,960	3,666	1,222	9	2,082	353
California	4,771,978	5,096	1,353	0	3,407	336
Colorado	562,755	4,917	2,804	3	1,875	235
Connecticut	461,560	7,702	4,029	0	3,322	351
Delaware	97,808	5,546	1,438	0	3,703	405
District of Columbia b/	81,301	6,852	6,181	0	0	671
Florida	1,789,925	5,358	2,279	0	2,746	333
Georgia	1,126,535	4,611	1,869	0	2,449	292
Hawaii c/	169,493	4,460	115	0	3,896	449
Idaho	214,932	3,307	1,052	0	1,990	265
Illinois	1,797,355	5,008	3,069	0	1,643	296
Indiana	954,165	4,559	1,702	4	2,631	222
Iowa	478,486	4,493	2,041	24	2,207	220
Kansas	430,864	4,840	2,122	340	2,137	240
Kentucky	630,688	3,563	771	0	2,442	350
Louisiana	783,025	3,906	1,344	0	2,167	395
Maine	213,775	5,401	2,238	0	2,870	294
Maryland	698,806	6,107	3,522	0	2,303	281
Massachusetts	825,588	6,199	3,770	0	2,138	291
Michigan	1,576,785	5,324	3,587	4	1,428	306
Minnesota	739,553	5,393	2,201	145	2,824	223
Mississippi	502,020	3,134	886	1	1,761	486
Missouri	807,934	4,580	2,471	22	1,832	254
Montana	151,265	4,678	1,668	440	2,148	421
Nebraska	270,920	5,019	3,525	39	1,160	294
Nevada	186,834	4,606	2,664	0	1,749	193
New Hampshire	171,696	5,247	4,661	0	441	145
New Jersey	1,076,005	8,144	4,591	0	3,240	313
New Mexico	296,057	4,139	614	0	3,018	507
New York	2,565,841	7,695	4,146	18	3,135	395
North Carolina	1,080,744	4,334	1,162	0	2,894	278
North Dakota	117,816	4,134	1,814	66	1,851	403
Ohio	1,764,410	4,884	2,492	2	2,128	262
Oklahoma	578,580	3,755	1,322	84	2,139	210
Oregon	472,394	5,376	3,603	94	1,351	329
Pennsylvania	1,655,279	6,244	3,189	7	2,726	323
Rhode Island	135,729	6,218	3,234	0	2,678	306
South Carolina	616,177	4,347	1,796	27	2,175	349
South Dakota	127,329	3,958	2,427	51	1,025	454
Tennessee	819,660	3,547	1,575	30	1,624	319
Texas	3,328,514	4,190	2,092	38	1,757	304
Utah	439,554	3,025	1,114	0	1,713	198
Vermont	94,779	5,935	3,647	117	1,913	258
Virginia	985,346	5,177	3,192	0	1,712	273
Washington	810,232	5,174	1,170	0	3,704	300
West Virginia	327,540	4,314	1,157	0	2,834	324
Wisconsin	782,905	5,416	3,018	0	2,176	223
Wyoming	97,172	5,980	2,190	431	3,059	300

a/ Some states either did not use intermediate state units to operate their elementary and secondary education systems or did not grant them independent revenue raising authority.

b/ The District of Columbia, a city not located within another local government or state, did not have intermediate or state revenues. After discussion with D.C. officials, D.C.'s Intermediate and State Revenues were changed from "M" (missing) to 0.

c/ Hawaii had one single state run school district for the entire state.

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data, "National Public Education Financial Survey."

Table 5.--Percentage distribution of revenues for public elementary and secondary schools, by source and state: School year 1989-90

State	Distribution of revenues by source			
	Local	Intermediate a/	State	Federal
United States	46.2	0.4	47.2	6.1
Alabama	28.8	0.0	60.0	11.2
Alaska	24.8	0.0	62.4	12.8
Arizona	43.8	4.8	43.5	7.9
Arkansas	33.3	0.2	56.8	9.6
California	26.5	0.0	66.9	6.6
Colorado	57.0	0.1	38.1	4.8
Connecticut	52.3	0.0	43.1	4.6
Delaware	25.9	0.0	66.8	7.3
District of Columbia b/	90.2	0.0	0.0	9.8
Florida	42.5	0.0	51.2	6.2
Georgia	40.5	0.0	53.1	6.3
Hawaii c/	2.6	0.0	87.3	10.1
Idaho	31.8	0.0	60.2	8.0
Illinois	61.3	0.0	32.8	5.9
Indiana	37.3	0.1	57.7	4.9
Iowa	45.4	0.5	49.1	4.9
Kansas	43.8	7.0	44.2	5.0
Kentucky	21.6	0.0	68.5	9.8
Louisiana	34.4	0.0	55.5	10.1
Maine	41.4	0.0	53.1	5.4
Maryland	57.7	0.0	37.7	4.6
Massachusetts	60.8	0.0	34.5	4.7
Michigan	67.4	0.1	26.8	5.7
Minnesota	40.8	2.7	52.4	4.1
Mississippi	28.3	0.0	56.2	15.5
Missouri	54.0	0.5	40.0	5.5
Montana	35.7	9.4	45.9	9.0
Nebraska	70.2	0.8	23.1	5.9
Nevada	57.8	0.0	38.0	4.2
New Hampshire	88.8	0.0	8.4	2.8
New Jersey	56.4	0.0	39.8	3.8
New Mexico	14.8	0.0	72.9	12.3
New York	53.9	0.2	40.7	5.1
North Carolina	26.8	0.0	66.8	6.4
North Dakota	43.9	1.6	44.8	9.8
Ohio	51.0	0.0	43.6	5.4
Oklahoma	35.2	2.2	57.0	5.6
Oregon	67.0	1.8	25.1	6.1
Pennsylvania	51.1	0.1	43.6	5.2
Rhode Island	52.0	0.0	43.1	4.9
South Carolina	41.3	0.6	50.0	8.0
South Dakota	61.3	1.3	25.9	11.5
Tennessee	44.4	0.8	45.8	9.0
Texas	49.9	0.9	41.9	7.3
Utah	36.8	0.0	56.6	6.6
Vermont	61.4	2.0	32.2	4.3
Virginia	61.7	0.0	33.1	5.3
Washington	22.6	0.0	71.6	5.8
West Virginia	26.8	0.0	65.7	7.5
Wisconsin	55.7	0.0	40.2	4.1
Wyoming	36.6	7.2	51.2	5.0

a/ Some states either did not use intermediate state units to operate their elementary and secondary education systems or did not grant them independent revenue raising authority.

b/ The District of Columbia, a city not located within another local government or state, did not have intermediate or state revenues. After discussion with D.C. officials, D.C.'s Intermediate and State Revenues were changed from "M" (missing) to 0.

c/ Hawaii had one single state run school district for the entire state.

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data, "National Public Education Financial Survey."

Table 6.--Percentage distribution of combined state and local revenues for public elementary and secondary schools, by source and state: School year 1989-90 (In thousands of dollars)

State	Total state and local	Local a/		State	
	Amount	Amount	Percent	Amount	Percent
United States	$194,833,380	$96,773,720	49.7	$98,059,659	50.3
Alabama	2,271,237	737,217	32.5	1,534,021	67.5
Alaska	793,103	225,203	28.4	567,900	71.6
Arizona	2,526,138	1,331,784	52.7	1,194,354	47.3
Arkansas	1,440,791	535,304	37.2	905,487	62.8
California	22,715,000	6,454,798	28.4	16,260,203	71.6
Colorado	2,634,861	1,579,494	59.9	1,055,366	40.1
Connecticut	3,392,867	1,859,524	54.8	1,533,343	45.2
Delaware	502,833	140,672	28.0	362,161	72.0
District of Columbia b/	502,498	502,498	100.0	0	0.0
Florida	8,994,250	4,079,776	45.4	4,914,474	54.6
Georgia	4,865,263	2,105,928	43.3	2,759,335	56.7
Hawaii c/	679,888	19,546	2.9	660,341	97.1
Idaho	653,950	226,193	34.6	427,757	65.4
Illinois	8,469,329	5,516,737	65.1	2,952,592	34.9
Indiana	4,138,528	1,628,277	39.3	2,510,251	60.7
Iowa	2,044,440	988,310	48.3	1,056,130	51.7
Kansas	1,981,718	1,060,850	53.5	920,867	46.5
Kentucky	2,026,566	486,428	24.0	1,540,138	76.0
Louisiana	2,749,176	1,052,531	38.3	1,696,645	61.7
Maine	1,091,862	478,416	43.8	613,447	56.2
Maryland	4,071,156	2,461,507	60.5	1,609,649	39.5
Massachusetts	4,877,312	3,112,058	63.8	1,765,255	36.2
Michigan	7,912,927	5,661,857	71.6	2,251,071	28.4
Minnesota	3,823,258	1,735,023	45.4	2,088,236	54.6
Mississippi	1,329,690	445,666	33.5	884,024	66.5
Missouri	3,494,760	2,014,567	57.6	1,480,193	42.4
Montana	643,868	318,980	49.5	324,888	50.5
Nebraska	1,279,970	965,600	75.4	314,371	24.6
Nevada	824,447	497,673	60.4	326,773	39.6
New Hampshire	875,899	800,215	91.4	75,684	8.6
New Jersey	8,426,708	4,940,187	58.6	3,486,521	41.4
New Mexico	1,075,201	181,661	16.9	893,539	83.1
New York	18,730,250	10,685,333	57.0	8,044,917	43.0
North Carolina	4,383,289	1,255,342	28.6	3,127,946	71.4
North Dakota	439,531	221,490	50.4	218,041	49.6
Ohio	8,155,038	4,400,142	54.0	3,754,896	46.0
Oklahoma	2,051,017	813,514	39.7	1,237,503	60.3
Oregon	2,384,484	1,746,513	73.2	637,971	26.8
Pennsylvania	9,801,942	5,290,312	54.0	4,511,630	46.0
Rhode Island	802,485	438,946	54.7	363,539	45.3
South Carolina	2,463,702	1,123,447	45.6	1,340,255	54.4
South Dakota	446,175	315,623	70.7	130,552	29.3
Tennessee	2,646,038	1,315,110	49.7	1,330,928	50.3
Texas	12,935,734	7,088,686	54.8	5,847,048	45.2
Utah	1,239,493	488,454	39.4	751,040	60.6
Vermont	538,079	356,749	66.3	181,330	33.7
Virginia	4,832,551	3,145,376	65.1	1,687,176	34.9
Washington	3,948,889	947,925	24.0	3,000,965	76.0
West Virginia	1,307,093	378,965	29.0	928,128	71.0
Wisconsin	4,066,184	2,362,628	58.1	1,703,555	41.9
Wyoming	551,910	254,684	46.1	297,225	53.9

a/ Intermediate revenues were combined with local revenues.

b/ The District of Columbia, a city not located within another local government or state, did not have intermediate or state revenues. After discussion with D.C. officials, D.C.'s Intermediate and State Revenues were changed from "M" (missing) to 0.

c/ Hawaii had one single state run school district for the entire state.

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data, "National Public Education Financial Survey."

Table 7.--Combined state and local revenues per pupil in membership for public elementary and secondary schools, by source and state: School year 1989-90 (In thousands of dollars)

State	Total state and local		Local a/		State	
	Amount	Per pupil ($'s)	Amount	Per pupil ($'s)	Amount	Per pupil ($'s)
United States	$194,833,380	$4,806	$96,773,720	$2,387	$98,059,659	$2,419
Alabama	2,271,237	3,138	737,217	1,019	1,534,021	2,120
Alaska	793,103	7,258	225,203	2,061	567,900	5,197
Arizona	2,526,138	4,157	1,331,784	2,192	1,194,354	1,966
Arkansas	1,440,791	3,312	535,304	1,231	905,487	2,082
California	22,715,000	4,760	6,454,798	1,353	16,260,203	3,407
Colorado	2,634,861	4,682	1,579,494	2,807	1,055,366	1,875
Connecticut	3,392,867	7,351	1,859,524	4,029	1,533,343	3,322
Delaware	502,833	5,141	140,672	1,438	362,161	3,703
District of Columbia b/	502,498	6,181	502,498	6,181	0	0
Florida	8,994,250	5,025	4,079,776	2,279	4,914,474	2,746
Georgia	4,865,263	4,319	2,105,928	1,869	2,759,335	2,449
Hawaii c/	679,888	4,011	19,546	115	660,341	3,896
Idaho	653,950	3,043	226,193	1,052	427,757	1,990
Illinois	8,469,329	4,712	5,516,737	3,069	2,952,592	1,643
Indiana	4,138,528	4,337	1,628,277	1,706	2,510,251	2,631
Iowa	2,044,440	4,273	988,310	2,065	1,056,130	2,207
Kansas	1,981,718	4,599	1,060,850	2,462	920,867	2,137
Kentucky	2,026,566	3,213	486,428	771	1,540,138	2,442
Louisiana	2,749,176	3,511	1,052,531	1,344	1,696,645	2,167
Maine	1,091,862	5,108	478,416	2,238	613,447	2,870
Maryland	4,071,156	5,826	2,461,507	3,522	1,609,649	2,303
Massachusetts	4,877,312	5,908	3,112,058	3,770	1,765,255	2,138
Michigan	7,912,927	5,018	5,661,857	3,591	2,251,071	1,428
Minnesota	3,823,258	5,170	1,735,023	2,346	2,088,236	2,824
Mississippi	1,329,690	2,649	445,666	888	884,024	1,761
Missouri	3,494,760	4,326	2,014,567	2,493	1,480,193	1,832
Montana	643,868	4,257	318,980	2,109	324,888	2,148
Nebraska	1,279,970	4,725	965,600	3,564	314,371	1,160
Nevada	824,447	4,413	497,673	2,664	326,773	1,749
New Hampshire	875,899	5,101	800,215	4,661	75,684	441
New Jersey	8,426,708	7,831	4,940,187	4,591	3,486,521	3,240
New Mexico	1,075,201	3,632	181,661	614	893,539	3,018
New York	18,730,250	7,300	10,685,333	4,164	8,044,917	3,135
North Carolina	4,383,289	4,056	1,255,342	1,162	3,127,946	2,894
North Dakota	439,531	3,731	221,490	1,880	218,041	1,851
Ohio	8,155,038	4,622	4,400,142	2,494	3,754,896	2,128
Oklahoma	2,051,017	3,545	813,514	1,406	1,237,503	2,139
Oregon	2,384,484	5,048	1,746,513	3,697	637,971	1,351
Pennsylvania	9,801,942	5,922	5,290,312	3,196	4,511,630	2,726
Rhode Island	802,485	5,912	438,946	3,234	363,539	2,678
South Carolina	2,463,702	3,998	1,123,447	1,823	1,340,255	2,175
South Dakota	446,175	3,504	315,623	2,479	130,552	1,025
Tennessee	2,646,038	3,228	1,315,110	1,604	1,330,928	1,624
Texas	12,935,734	3,886	7,088,686	2,130	5,847,048	1,757
Utah	1,239,493	2,826	488,454	1,114	751,040	1,713
Vermont	538,079	5,677	356,749	3,764	181,330	1,913
Virginia	4,832,551	4,904	3,145,376	3,192	1,687,176	1,712
Washington	3,948,889	4,874	947,925	1,170	3,000,965	3,704
West Virginia	1,307,093	3,991	378,965	1,157	928,128	2,834
Wisconsin	4,066,184	5,194	2,362,628	3,018	1,703,555	2,176
Wyoming	551,910	5,680	254,684	2,621	297,225	3,059

a/ Intermediate revenues were combined with local revenues.

b/ The District of Columbia, a city not located within another local government or state, did not have intermediate or state revenues. After discussion with D.C. officials, D.C.'s Intermediate and State Revenues were changed from "M" (missing) to 0.

c/ Hawaii had one single state run school district for the entire state.

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data, "National Public Education Financial Survey."

Table 8.--Local revenues for public elementary and secondary schools, by source and state: School year 1989-90 (In thousands of dollars)

State	Total local revenues	Local revenues				
		Property tax	Non-property Tax	Parent government contributions	Student fees a/	Other local revenues b/
United States	$95,876,251	$60,833,010	$3,076,368	$19,831,805	$4,842,587	$7,292,481
Alabama	737,217	0	0	467,470	211,952	57,796
Alaska	225,203	0	0	165,602	20,562	39,039
Arizona c/	1,200,486	1,035,079	0	0	49,040	116,366
Arkansas	531,371	0	0	379,377	72,223	79,772
California	6,454,798	4,651,803	26,821	777	281,034	1,494,363
Colorado	1,577,696	1,250,547	100,386	0	93,027	133,737
Connecticut d/ e/	1,859,524	0	0	1,855,781	653	3,091
Delaware d/	140,672	123,548	5,842	0	357	10,925
District of Columbia d/	502,498	0	0	497,130	1,815	3,553
Florida	4,079,776	3,311,223	0	0	401,842	366,711
Georgia	2,105,928	1,606,407	37,213	92,546	520	369,243
Hawaii f/	19,546	0	0	886	15,358	3,302
Idaho	226,193	190,158	2,487	0	16,301	17,248
Illinois g/	5,516,737	4,517,865	0	335,329	198,650	464,894
Indiana	1,624,186	1,107,175	252,537	0	145,493	118,981
Iowa	976,662	860,388	7,203	0	54,936	53,835
Kansas	914,177	748,204	0	0	58,121	107,852
Kentucky	486,428	323,050	127,786	0	3,019	32,573
Louisiana	1,052,531	391,589	489,245	0	43,608	128,090
Maine	478,416	457,996	0	0	2,948	17,471
Maryland	2,461,507	0	0	2,358,559	76,564	26,383
Massachusetts	3,112,058	0	0	2,972,738	100,886	38,433
Michigan	5,656,011	5,043,817	35,688	1,526	197,730	377,251
Minnesota d/	1,627,502	1,333,510	924	0	135,305	157,763
Mississippi	444,934	324,956	5,539	0	61,024	53,416
Missouri	1,996,658	1,361,071	317,164	0	155,403	163,020
Montana	252,359	202,742	648	0	13,006	35,963
Nebraska d/	955,095	813,758	12,614	0	108,406	20,316
Nevada	497,673	222,552	218,077	14	13,814	43,216
New Hampshire	800,215	0	0	757,965	27,192	15,058
New Jersey d/ h/ i/	4,940,187	3,976,024	0	695,393	0	268,770
New Mexico	181,661	105,815	0	0	29,040	46,806
New York	10,638,450	6,204,774	120,817	3,666,385	209,271	437,203
North Carolina	1,255,342	0	0	1,003,319	138,384	113,639
North Dakota	213,752	159,824	800	1,124	27,604	24,400
Ohio	4,396,749	3,643,265	107,216	0	373,011	273,257
Oklahoma j/	764,822	667,249	0	0	48,588	48,984
Oregon	1,702,040	1,504,549	1,598	4,323	76,251	115,318
Pennsylvania	5,279,381	3,664,383	1,044,698	4	209,099	361,197
Rhode Island	438,918	0	0	434,678	439	3,828
South Carolina	1,106,747	767,330	49,490	87,356	112,690	89,881
South Dakota	309,076	261,141	11,877	1,210	16,448	18,400
Tennessee d/ k/	1,290,636	0	0	1,041,034	186,163	63,439
Texas	6,962,810	5,961,063	98,693	0	455,997	447,056
Utah	488,454	397,249	0	69	48,313	42,822
Vermont d/	345,613	313,122	0	489	10,983	21,019
Virginia	3,145,376	0	0	3,006,558	87,018	51,800
Washington	947,925	676,633	204	378	136,002	134,708
West Virginia	378,830	314,026	0	416	21,682	42,706
Wisconsin	2,362,628	2,162,615	0	3,369	78,457	118,187
Wyoming	212,768	176,212	802	0	16,356	19,398

a/ Student fees included student tuition, student transportation fees, food service fees, student activities revenues, textbooks fees, and summer school fees.
b/ Other local revenues included earnings on investments and other revenue from local sources.
c/ Arizona reported revenues from student activities, ordinarily part of student fees, as part of parent government contributions.
d/ Denoted cases where states initially reported "M" (missing) for these variables, but after discussion with the states, agreed that "0" was the more accurate response.
e/ Connecticut reported student transportation fees, ordinarily part of student fees, as part of parent government contributions.
f/ Hawaii had one single state run school district for the entire state and was predominately state funded.
g/ Illinois reported summer school fees, ordinarily part of student fees, as part of parent government contributions.
h/ New Jersey reported student transportation fees, student activities revenues, and textbooks fees, all of which were ordinarily part of student fees, as part of parent government contributions.
i/ New Jersey had an unspecified number of dependent school districts that did not have independent tax raising authority. New Jersey reported revenues from property tax and parent government contributions of $4,671,417 thousand. NCES distributed this total between property tax and parent government contributions.
j/ Oklahoma reported student activities revenues, ordinarily part of student fees, as part of parent government contributions.
k/ Tennessee's reported total for property tax and non-property tax was combined with the value for parent government contributions.
NOTE: National totals for local revenue from property tax and parent government contributions were imputed based on current year data due to the special case of New Jersey.
SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data, "National Public Education Financial Survey."

Table 9.--Percentage distribution of local revenues for public elementary and secondary schools, by source and state: School year 1989-90
(In thousands of dollars)

State	Total local revenues	Local revenues				
		Property tax	Non-property tax	Parent government contributions	Student fees a/	Other local revenues b/
United States	95,876,251	63.4	3.2	20.7	5.1	7.6
Alabama	737,217	0.0	0.0	63.4	28.8	7.8
Alaska	225,203	0.0	0.0	73.5	9.1	17.3
Arizona c/	1,200,486	86.2	0.0	0.0	4.1	9.7
Arkansas	531,371	0.0	0.0	71.4	13.6	15.0
California	6,454,798	72.1	0.4	0.0	4.4	23.2
Colorado	1,577,696	79.3	6.4	0.0	5.9	8.5
Connecticut d/ e/	1,859,524	0.0	0.0	99.8	0.0	0.2
Delaware d/	140,672	87.8	4.2	0.0	0.3	7.8
District of Columbia d/	502,498	0.0	0.0	98.9	0.4	0.7
Florida	4,079,776	81.2	0.0	0.0	9.8	9.0
Georgia	2,105,928	76.3	1.8	4.4	0.0	17.5
Hawaii f/	19,546	0.0	0.0	4.5	78.6	16.9
Idaho	226,193	84.1	1.1	0.0	7.2	7.6
Illinois g/	5,516,737	81.9	0.0	6.1	3.6	8.4
Indiana	1,624,186	68.2	15.5	0.0	9.0	7.3
Iowa	976,662	88.1	0.7	0.0	5.6	5.5
Kansas	914,177	81.8	0.0	0.0	6.4	11.8
Kentucky	486,428	66.4	26.3	0.0	0.6	6.7
Louisiana	1,052,531	37.2	46.5	0.0	4.1	12.2
Maine	478,416	95.7	0.0	0.0	0.6	3.7
Maryland	2,461,507	0.0	0.0	95.8	3.1	1.1
Massachusetts	3,112,058	0.0	0.0	95.5	3.2	1.2
Michigan	5,656,011	89.2	0.6	0.0	3.5	6.7
Minnesota d/	1,627,502	81.9	0.1	0.0	8.3	9.7
Mississippi	444,934	73.0	1.2	0.0	13.7	12.0
Missouri	1,996,658	68.2	15.9	0.0	7.8	8.2
Montana	252,359	80.3	0.3	0.0	5.2	14.3
Nebraska d/	955,095	85.2	1.3	0.0	11.4	2.1
Nevada	497,673	44.7	43.8	0.0	2.8	8.7
New Hampshire	800,215	0.0	0.0	94.7	3.4	1.9
New Jersey d/ h/ i/	4,940,187	80.5	0.0	14.1	0.0	5.4
New Mexico	181,661	58.2	0.0	0.0	16.0	25.8
New York	10,638,450	58.3	1.1	34.4	2.0	4.1
North Carolina	1,255,342	0.0	0.0	79.9	11.0	9.1
North Dakota	213,752	74.8	0.4	0.5	12.9	11.4
Ohio	4,396,749	82.9	2.4	0.0	8.5	6.2
Oklahoma j/	764,822	87.2	0.0	0.0	6.4	6.4
Oregon	1,702,040	88.4	0.1	0.3	4.5	6.8
Pennsylvania	5,279,381	69.4	19.8	0.0	4.0	6.8
Rhode Island	438,946	0.0	0.0	99.0	0.1	0.9
South Carolina	1,106,747	69.3	4.5	7.9	10.2	8.1
South Dakota	309,076	84.5	3.8	0.4	5.3	6.0
Tennessee d/ k/	1,290,636	0.0	0.0	80.6	14.4	4.9
Texas	6,962,810	85.6	1.4	0.0	6.5	6.4
Utah	488,454	81.3	0.0	0.0	9.9	8.8
Vermont d/	345,613	90.6	0.0	0.1	3.2	6.1
Virginia	3,145,376	0.0	0.0	95.5	2.8	1.6
Washington	947,925	71.4	0.0	0.0	14.3	14.2
West Virginia	378,830	82.9	0.0	0.1	5.7	11.3
Wisconsin	2,362,628	91.5	0.0	0.1	3.3	5.0
Wyoming	212,768	82.8	0.4	0.0	7.7	9.1

a/ Student fees included student tuition, student transportation fees, food service fees, student activities revenues, textbooks fees, and summer school fees.
b/ Other local revenues included earnings on investments and other revenue from local sources.
c/ Arizona reported revenues from student activities, ordinarily part of student fees, as part of parent government contributions.
d/ Denoted cases where states initially reported "M" (missing) for these variables, but after discussion with the states, agreed that "0" was the more accurate response.
e/ Connecticut reported student transportation fees, ordinarily part of student fees, as part of parent government contributions.
f/ Hawaii had one single state run school district for the entire state and was predominately state funded.
g/ Illinois reported summer school fees, ordinarily part of student fees, as part of parent government contributions.
h/ New Jersey reported student transportation fees, student activities revenues, and textbooks fees, all of which were ordinarily part of student fees, as part of parent government contributions.
i/ New Jersey had an unspecified number of dependent school districts that did not have independent tax raising authority. New Jersey reported revenues from property tax and parent government contributions of $4,671,417 thousand. NCES distributed this total between property tax and parent government contributions.
j/ Oklahoma reported student activities revenues, ordinarily part of student fees, as part of parent government contributions.
k/ Tennessee's reported total for property tax and non-property tax was combined with the value for parent government contributions.
NOTE: National totals for local revenue from property tax and parent government contributions were imputed based on current year data due to the special case of New Jersey.
SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data, "National Public Education Financial Survey."

Table 10.--Current expenditures for public elementary and secondary education, by type and state: School year 1989-90 (in thousands of dollars)

State	Total current expenditures	Instruction-related		Noninstruction-related		Direct program support c/
		Instruction	Instruction-related support services a/	Noninstruction-related support services b/	Food services and enterprise operations	
United States	$187,384,049	$108,964,095	$15,314,792	$48,061,139	$8,353,075	$6,690,948
Alabama	2,275,233	1,409,244	128,840	539,079	198,070	0
Alaska	822,472	439,628	97,034	248,249	37,562	0
Arizona	2,260,980	1,318,751	160,598	669,208	107,654	4,769
Arkansas	1,404,545	735,721	103,526	313,979	118,107	133,213
California	21,485,782	12,160,178	2,145,892	5,881,658	815,429	482,625
Colorado	2,451,885	1,475,510	201,467	701,848	73,060	0
Connecticut	3,342,033	1,833,643	236,307	783,157	32,321	454,605
Delaware	511,718	346,639	7,228	148,283	9,568	0
District of Columbia	636,383	288,184	94,278	141,088	26,533	86,300
Florida	8,228,531	4,759,763	859,123	2,195,578	412,617	1,451
Georgia	4,414,016	2,729,736	353,093	1,019,679	266,376	45,132
Hawaii	699,977	420,364	68,955	161,373	49,285	0
Idaho	627,794	366,630	43,288	151,488	31,110	35,278
Illinois	8,125,493	4,580,000	698,317	2,180,648	297,532	368,996
Indiana	4,024,098	2,332,145	253,640	1,025,641	189,244	223,428
Iowa	2,004,742	1,203,193	237,694	476,121	87,734	0
Kansas	1,848,302	1,061,382	135,104	520,794	88,152	42,870
Kentucky	2,094,231	1,081,298	114,274	533,350	95,566	269,742
Louisiana	2,802,793	1,639,505	193,037	707,062	234,410	28,779
Maine	1,048,195	600,373	48,014	253,399	29,610	116,799
Maryland	3,845,123	2,019,963	276,652	968,000	133,691	446,817
Massachusetts	4,760,390	2,642,765	346,301	1,350,886	147,269	273,169
Michigan	8,025,621	4,157,270	772,753	2,156,857	242,502	694,238
Minnesota	3,474,398	2,200,134	268,340	852,344	143,338	10,242
Mississippi	1,473,807	919,413	92,555	324,046	119,758	18,035
Missouri	3,288,738	1,989,034	244,690	908,329	146,684	0
Montana	641,345	398,079	38,131	176,922	28,213	0
Nebraska	1,233,431	750,669	79,495	280,966	119,096	3,205
Nevada	712,898	431,571	39,205	217,614	24,508	0
New Hampshire	821,671	511,957	65,803	214,873	29,037	0
New Jersey	7,971,100	4,233,091	508,285	2,222,583	203,888	803,254
New Mexico	1,021,082	594,571	131,676	245,388	49,447	0
New York	18,090,978	11,932,397	1,192,246	4,400,002	566,332	0
North Carolina	4,288,474	2,661,413	344,876	970,468	284,685	27,032
North Dakota	459,391	277,047	25,381	120,878	36,084	0
Ohio	8,070,267	4,564,730	789,092	2,295,516	420,929	0
Oklahoma	1,907,379	1,087,703	101,977	455,705	108,410	153,583
Oregon	2,317,652	1,358,166	229,252	651,465	78,768	0
Pennsylvania	9,241,300	5,304,025	649,707	2,343,471	346,623	597,475
Rhode Island	786,969	496,857	60,052	182,339	14,413	33,307
South Carolina	2,326,105	1,346,483	211,082	503,220	214,535	50,785
South Dakota	447,177	275,338	28,790	115,880	27,169	0
Tennessee	2,790,808	1,658,388	151,454	593,344	194,458	193,166
Texas	12,763,954	7,084,501	1,034,863	2,948,238	809,828	886,524
Utah	1,116,251	725,087	76,485	243,837	70,841	0
Vermont	546,901	327,678	41,677	141,932	16,053	19,561
Virginia	4,561,874	2,743,571	494,366	1,144,388	179,548	0
Washington	3,534,584	2,076,608	384,892	901,093	171,992	0
West Virginia	1,316,173	658,555	65,902	324,839	80,307	186,569
Wisconsin	3,929,920	2,454,141	336,462	1,012,452	126,865	0
Wyoming	509,084	301,001	50,640	139,577	17,866	0

a/ Instruction-related support services included expenditures for student support services and instructional staff support services.
b/ Noninstruction-related support service expenditures included expenditures for school administration, general administration, operations and maintenance, student transportation, and other support services.
c/ Direct program support expenditures included those made on the behalf of the LEA, but not classified elsewhere, such as employee benefits, and supplies such as textbooks.
NOTE: Totals reported here may differ from those reported in tables 13, 16, 34, & 37 due to rounding.
The definition used here for support service categories is different than that used in a previous NCES document; therefore, total support service expenditures reported are not equal to those previously reported. The original data is in table 8 of the NCES E.D. Tabs publication, Public Elementary and Secondary Aggregate Data, for School Year 1990-91 and Fiscal Year 1990.
SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data, "National Public Education Financial Survey."

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Table 11.--Current expenditures per pupil in membership for public elementary and secondary education, and student membership, by type and state: School year 1989-90

State	Membership	Total current expenditures	Instruction-related		Noninstruction-related		Direct program support c/
			Instruction	Instruction-related support services a/	Noninstruction-related support services b/	Food services and enterprise operations	
United States	40,542,707	$4,622	$2,688	$378	$1,185	$206	$165
Alabama	723,743	3,144	1,947	178	745	274	0
Alaska	109,280	7,526	4,023	888	2,272	344	0
Arizona	607,615	3,721	2,170	264	1,101	177	8
Arkansas	434,960	3,229	1,691	238	722	272	306
California	4,771,978	4,502	2,548	450	1,233	171	101
Colorado	562,755	4,357	2,622	358	1,247	130	0
Connecticut	461,560	7,241	3,973	516	1,697	70	985
Delaware	97,808	5,232	3,544	74	1,516	98	0
District of Columbia	81,301	7,827	3,545	1,160	1,735	326	1,061
Florida	1,789,925	4,597	2,659	480	1,227	231	1
Georgia	1,126,535	3,918	2,423	313	905	236	40
Hawaii	169,493	4,130	2,480	407	952	291	0
Idaho	214,932	2,921	1,706	201	705	145	164
Illinois	1,797,355	4,521	2,548	389	1,213	166	205
Indiana	954,165	4,217	2,444	266	1,075	198	234
Iowa	478,486	4,190	2,515	497	995	183	0
Kansas	430,864	4,290	2,463	314	1,209	205	99
Kentucky	630,688	3,321	1,714	181	846	152	428
Louisiana	783,025	3,579	2,094	247	903	299	37
Maine	213,775	4,903	2,808	225	1,185	139	546
Maryland	698,806	5,502	2,891	396	1,385	191	639
Massachusetts	825,588	5,766	3,201	419	1,636	178	331
Michigan	1,576,785	5,090	2,637	490	1,369	154	440
Minnesota	739,553	4,698	2,975	363	1,153	194	14
Mississippi	502,020	2,936	1,831	184	645	239	36
Missouri	807,934	4,071	2,462	303	1,124	182	0
Montana	151,265	4,240	2,632	252	1,170	187	0
Nebraska	270,920	4,553	2,771	293	1,037	440	12
Nevada	186,834	3,816	2,310	210	1,165	131	0
New Hampshire	171,696	4,786	2,982	383	1,251	169	0
New Jersey	1,076,005	7,408	3,934	472	2,066	189	747
New Mexico	296,057	3,449	2,008	445	829	167	0
New York	2,565,841	7,051	4,650	465	1,715	221	0
North Carolina	1,080,744	3,968	2,463	319	898	263	25
North Dakota	117,816	3,899	2,352	215	1,026	306	0
Ohio	1,764,410	4,574	2,587	447	1,301	239	0
Oklahoma	578,580	3,297	1,880	176	788	187	265
Oregon	472,394	4,906	2,875	485	1,379	167	0
Pennsylvania	1,655,279	5,583	3,204	393	1,416	209	361
Rhode Island	135,729	5,798	3,661	442	1,343	106	245
South Carolina	616,177	3,775	2,185	343	817	348	82
South Dakota	127,329	3,512	2,162	226	910	213	0
Tennessee	819,660	3,405	2,023	185	724	237	236
Texas	3,328,514	3,835	2,128	311	886	243	266
Utah	438,554	2,545	1,653	174	556	162	0
Vermont	94,779	5,770	3,457	440	1,498	169	206
Virginia	985,346	4,630	2,784	502	1,161	182	0
Washington	810,232	4,362	2,563	475	1,112	212	0
West Virginia	327,540	4,018	2,011	201	992	245	570
Wisconsin	782,905	5,020	3,135	430	1,293	162	0
Wyoming	97,172	5,239	3,098	521	1,436	184	0

a/ Instruction-related support services included expenditures for student support services and instructional staff support services.
b/ Noninstruction-related support service expenditures included expenditures for school administration, general administration, operations and maintenance, student transportation, and other support services.
c/ Direct program support expenditures included those made on the behalf of the LEA, but not classified elsewhere, such as employee benefits, and supplies such as textbooks.
NOTE: Totals reported here may differ from those reported in tables 14, 17, 35, & 38 due to rounding.
The definition used here for support service categories is different than that used in a previous NCES document; therefore, total support service expenditures reported are not equal to those previously reported. The original data is in table 8 of the NCES E.D. Tabs publication, Public Elementary and Secondary Aggregate Data, for School Year 1990-91 and Fiscal Year 1990.
SOURCE:U.S. Department of Education, National Center for Education Statistics, Common Core of Data, "National Public Education Financial Survey."

Table 12.--Percentage distribution of current expenditures for public elementary and secondary education, by type and state: School year 1989-90

State	Instruction-related		Noninstruction-related		
	Instruction	Instruction-related support services a/	Noninstruction-related support services b/	Food services and enterprise operations	Direct program support c/
United States	58.2	8.2	25.6	4.5	3.6
Alabama	61.9	5.7	23.7	8.7	0.0
Alaska	53.5	11.8	30.2	4.6	0.0
Arizona	58.3	7.1	29.6	4.8	0.2
Arkansas	52.4	7.4	22.4	8.4	9.5
California	56.6	10.0	27.4	3.8	2.2
Colorado	60.2	8.2	28.6	3.0	0.0
Connecticut	54.9	7.1	23.4	1.0	13.6
Delaware	67.7	1.4	29.0	1.9	0.0
District of Columbia	45.3	14.8	22.2	4.2	13.6
Florida	57.8	10.4	26.7	5.0	0.0
Georgia	61.8	8.0	23.1	6.0	1.0
Hawaii	60.1	9.9	23.1	7.0	0.0
Idaho	58.4	6.9	24.1	5.0	5.6
Illinois	56.4	8.6	26.8	3.7	4.5
Indiana	58.0	6.3	25.5	4.7	5.6
Iowa	60.0	11.9	23.7	4.4	0.0
Kansas	57.4	7.3	28.2	4.8	2.3
Kentucky	51.6	5.5	25.5	4.6	12.9
Louisiana	58.5	6.9	25.2	8.4	1.0
Maine	57.3	4.6	24.2	2.8	11.1
Maryland	52.5	7.2	25.2	3.5	11.6
Massachusetts	55.5	7.3	28.4	3.1	5.7
Michigan	51.8	9.6	26.9	3.0	8.7
Minnesota	63.3	7.7	24.5	4.1	0.3
Mississippi	62.4	6.3	22.0	8.1	1.2
Missouri	60.5	7.4	27.6	4.5	0.0
Montana	62.1	5.9	27.6	4.4	0.0
Nebraska	60.9	6.4	22.8	9.7	0.3
Nevada	60.5	5.5	30.5	3.4	0.0
New Hampshire	62.3	8.0	26.2	3.5	0.0
New Jersey	53.1	6.4	27.9	2.6	10.1
New Mexico	58.2	12.9	24.0	4.8	0.0
New York	66.0	6.6	24.3	3.1	0.0
North Carolina	62.1	8.0	22.6	6.6	0.6
North Dakota	60.3	5.5	26.3	7.9	0.0
Ohio	56.6	9.8	28.4	5.2	0.0
Oklahoma	57.0	5.3	23.9	5.7	8.1
Oregon	58.6	9.9	28.1	3.4	0.0
Pennsylvania	57.4	7.0	25.4	3.8	6.5
Rhode Island	63.1	7.6	23.2	1.8	4.2
South Carolina	57.9	9.1	21.6	9.2	2.2
South Dakota	61.6	6.4	25.9	6.1	0.0
Tennessee	59.4	5.4	21.3	7.0	6.9
Texas	55.5	8.1	23.1	6.3	6.9
Utah	65.0	6.9	21.8	6.3	0.0
Vermont	59.9	7.6	26.0	2.9	3.6
Virginia	60.1	10.8	25.1	3.9	0.0
Washington	58.8	10.9	25.5	4.9	0.0
West Virginia	50.0	5.0	24.7	6.1	14.2
Wisconsin	62.4	8.6	25.8	3.2	0.0
Wyoming	59.1	9.9	27.4	3.5	0.0

a/ Instruction-related support services included expenditures for student support services and instructional staff support services.

b/ Noninstruction-related support service expenditures included expenditures for school administration, general administration, operations and maintenance, student transportation, and other support services.

c/ Direct program support expenditures included those made on the behalf of the LEA, but not classified elsewhere, such as employee benefits, and supplies such as textbooks.

NOTE: Totals reported here may differ from those reported in tables 15, 18, 36, & 39 due to rounding.
The definition used here for support service categories is different than that used in a previous NCES document; therefore, total support service expenditures reported are not equal to those previously reported. The original data is in table 8 of the NCES E.D. Tabs publication, Public Elementary and Secondary Aggregate Data, for School Year 1990-91 and Fiscal Year 1990.

SOURCE:U.S. Department of Education, National Center for Education Statistics, Common Core of Data, "National Public Education Financial Survey."

Table 13.--Current expenditures for instruction and instruction-related subfunctions for public elementary and secondary education, by subfunction and state: School year 1989-90 (In thousands of dollars)

State	Current expenditures	Total instruction-related	Instruction	Instruction-related support services	
				Student support services a/	Instructional staff support services b/
United States	$187,384,049	$124,278,887	$108,964,095	$7,874,791	$7,440,000
Alabama	2,275,233	1,538,083	1,409,244	57,085	71,755
Alaska	822,472	536,662	439,628	70,538	26,496
Arizona c/	2,260,980	1,479,349	1,318,751	82,558	78,040
Arkansas	1,404,545	839,246	735,721	48,138	55,388
California	21,485,782	14,306,071	12,160,178	1,127,583	1,018,310
Colorado	2,451,885	1,676,977	1,475,510	107,814	93,653
Connecticut	3,342,033	2,071,950	1,833,643	146,803	91,504
Delaware d/	511,718	353,867	346,639	7,228	---
District of Columbia	636,383	382,462	288,184	65,993	28,285
Florida	8,228,531	5,618,886	4,759,763	363,760	495,363
Georgia	4,414,016	3,082,829	2,729,736	132,832	220,260
Hawaii	699,977	489,319	420,364	39,242	29,713
Idaho	627,794	409,918	366,630	25,768	17,520
Illinois	8,125,493	5,278,317	4,580,000	406,034	292,283
Indiana	4,024,098	2,585,785	2,332,145	147,098	106,541
Iowa	2,004,742	1,440,887	1,203,193	142,977	94,717
Kansas	1,848,302	1,196,486	1,081,382	73,505	61,599
Kentucky	2,094,231	1,195,572	1,081,298	54,609	59,665
Louisiana	2,802,793	1,832,542	1,639,505	93,255	99,782
Maine	1,048,195	648,387	600,373	24,520	23,494
Maryland	3,845,123	2,296,615	2,019,963	119,207	157,445
Massachusetts	4,760,390	2,989,066	2,642,765	193,362	152,940
Michigan	8,025,621	4,930,023	4,157,270	445,661	327,092
Minnesota	3,474,398	2,468,474	2,200,134	108,171	160,170
Mississippi	1,473,807	1,011,968	919,413	46,888	45,667
Missouri	3,288,738	2,233,724	1,989,034	122,441	122,249
Montana	641,345	436,209	398,079	18,278	19,853
Nebraska	1,233,431	830,164	750,669	40,449	39,046
Nevada	712,898	470,776	431,571	23,355	15,850
New Hampshire	821,671	577,761	511,957	41,954	23,849
New Jersey	7,971,100	4,741,376	4,233,091	92,538	415,747
New Mexico	1,021,082	726,247	594,571	48,636	83,040
New York	18,090,978	13,124,644	11,932,397	771,045	421,201
North Carolina	4,288,474	3,006,289	2,661,413	173,239	171,637
North Dakota	459,391	302,428	277,047	12,051	13,329
Ohio	8,070,267	5,353,822	4,564,730	464,844	324,247
Oklahoma	1,907,379	1,189,681	1,087,703	48,447	53,530
Oregon	2,317,652	1,587,418	1,358,166	108,196	121,056
Pennsylvania	9,241,300	5,953,732	5,304,025	382,746	266,962
Rhode Island	786,969	556,909	496,857	35,821	24,231
South Carolina	2,326,105	1,557,565	1,346,483	85,309	125,773
South Dakota	447,177	304,129	275,338	15,351	13,440
Tennessee	2,790,808	1,809,841	1,658,388	58,781	92,672
Texas	12,763,954	8,119,364	7,084,501	482,162	552,701
Utah	1,116,251	801,573	725,087	33,305	43,180
Vermont	546,901	369,355	327,678	27,277	14,400
Virginia	4,561,874	3,237,938	2,743,571	239,406	254,960
Washington	3,534,584	2,461,500	2,076,608	192,370	192,522
West Virginia	1,316,173	724,458	658,555	30,923	34,979
Wisconsin	3,929,920	2,790,603	2,454,141	158,968	177,495
Wyoming	509,084	351,641	301,001	36,268	14,371

a/ Student support services included staff in attendance and social work services, guidance, health, psychology, speech pathology and audiology.

b/ Instructional staff support services included supervisors of instruction (not department chairmen), curriculum coordinators and inservice training staff, school library, audiovisual and educational television staff, and staff engaged in developing computer-assisted instruction.

c/ Arizona reported expenditures of $321,335 thousand for student support services, and "M" (missing) for instructional staff support services, school administration and other support services. After discussion with Arizona, this total was distributed among these functions. As a result, the amount of $160,598 thousand was distributed to student support services and instructional staff services in table 13 and the amount of $160,737 was distributed to noninstruction-related support services in table 16.

d/ Delaware had expenditures of $346,639 thousand for instruction and instructional staff support services, but reported these as instruction.

--- Data missing or not available.

NOTE: Current expenditures for instruction-related subfunctions reported here may differ from those reported in table 10 due to rounding. National totals for student support services and instructional staff support services were imputed based upon current year data due to the special case of Arizona.

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data, "National Public Education Financial Survey".

Table 14.--Current expenditures per pupil in membership for instruction and instruction-related subfunctions for public elementary and secondary education, by subfunction and state: School year 1989-90

State	Current expenditures	Total instruction-related	Instruction	Instruction-related support services	
				Student support services a/	Instructional staff support services b/
United States	$4,622	$3,065	$2,688	$194	$184
Alabama	3,144	2,125	1,947	79	99
Alaska	7,526	4,911	4,023	645	242
Arizona c/	3,721	2,435	2,170	136	128
Arkansas	3,229	1,929	1,691	111	127
California	4,502	2,998	2,548	236	213
Colorado	4,357	2,980	2,622	192	166
Connecticut	7,241	4,489	3,973	318	198
Delaware d/	5,232	3,618	3,544	74	---
District of Columbia	7,827	4,704	3,545	812	348
Florida	4,597	3,139	2,659	203	277
Georgia	3,918	2,737	2,423	118	196
Hawaii	4,130	2,887	2,480	232	175
Idaho	2,921	1,907	1,706	120	82
Illinois	4,521	2,937	2,548	226	163
Indiana	4,217	2,710	2,444	154	112
Iowa	4,190	3,011	2,515	299	198
Kansas	4,290	2,777	2,463	171	143
Kentucky	3,321	1,896	1,714	87	95
Louisiana	3,579	2,340	2,094	119	127
Maine	4,903	3,033	2,808	115	110
Maryland	5,502	3,286	2,891	171	225
Massachusetts	5,766	3,621	3,201	234	185
Michigan	5,090	3,127	2,637	283	207
Minnesota	4,698	3,338	2,975	146	217
Mississippi	2,936	2,016	1,831	93	91
Missouri	4,071	2,765	2,462	152	151
Montana	4,240	2,884	2,632	121	131
Nebraska	4,553	3,064	2,771	149	144
Nevada	3,816	2,520	2,310	125	85
New Hampshire	4,786	3,365	2,982	244	139
New Jersey	7,408	4,406	3,934	86	386
New Mexico	3,449	2,453	2,008	164	280
New York	7,051	5,115	4,650	301	164
North Carolina	3,968	2,782	2,463	160	159
North Dakota	3,899	2,567	2,352	102	113
Ohio	4,574	3,034	2,587	263	184
Oklahoma	3,297	2,056	1,880	84	93
Oregon	4,906	3,360	2,875	229	256
Pennsylvania	5,583	3,597	3,204	231	161
Rhode Island	5,798	4,103	3,661	264	179
South Carolina	3,775	2,528	2,185	138	204
South Dakota	3,512	2,389	2,162	121	106
Tennessee	3,405	2,208	2,023	72	113
Texas	3,835	2,439	2,128	145	166
Utah	2,545	1,828	1,653	76	98
Vermont	5,770	3,897	3,457	288	152
Virginia	4,630	3,286	2,784	243	259
Washington	4,362	3,038	2,563	237	238
West Virginia	4,018	2,212	2,011	94	107
Wisconsin	5,020	3,564	3,135	203	227
Wyoming	5,239	3,619	3,098	373	148

a/ Student support services included staff in attendance and social work services, guidance, health, psychology, speech pathology and audiology.
b/ Instructional staff support services included supervisors of instruction (not department chairmen), curriculum coordinators and inservice training staff, school library, audiovisual and educational television staff, and staff engaged in developing computer-assisted instruction.
c/ Arizona reported expenditures of $321,335 thousand for student support services, and "M" (missing) for instructional staff support services, school administration and other support services. After discussion with Arizona, this total was distributed among these functions. As a result, the amount of $160,598 thousand was distributed to student support services and instructional staff services in table 13 and the amount of $160,737 was distributed to noninstruction-related support services in table 16.
d/ Delaware had expenditures of $348,639 thousand for instruction and instructional staff support services, but reported these as instruction.
--- Data missing or not available.

NOTE: Current expenditures per pupil for instruction-related subfunctions reported here may differ from those reported in table 11 due to rounding. National totals for student support services and instructional staff support services were imputed based upon current year data due to the special case of Arizona.

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data, "National Public Education Financial Survey".

Table 15.--Percentage distribution of current expenditures for instruction and instruction-related subfunctions as a percentage of total current expenditures for public elementary and secondary education, by subfunction and state: School year 1989-90

State	Total instruction-related	Instruction	Instruction-related support services	
			Student support services a/	Instructional staff support services b/
United States	66.4	58.2	4.2	4.0
Alabama	67.6	61.9	2.5	3.2
Alaska	65.3	53.5	8.6	3.2
Arizona c/	65.5	58.3	3.7	3.5
Arkansas	59.7	52.4	3.4	3.9
California	66.5	56.6	5.2	4.7
Colorado	68.4	60.2	4.4	3.8
Connecticut	62.0	54.9	4.4	2.7
Delaware d/	69.1	67.7	1.4	---
District of Columbia	60.1	45.3	10.4	4.4
Florida	68.2	57.8	4.4	6.0
Georgia	69.8	61.8	3.0	5.0
Hawaii	69.9	60.1	5.6	4.2
Idaho	65.3	58.4	4.1	2.8
Illinois	65.0	56.4	5.0	3.6
Indiana	64.3	58.0	3.7	2.6
Iowa	71.8	60.0	7.1	4.7
Kansas	64.7	57.4	4.0	3.3
Kentucky	57.0	51.6	2.6	2.8
Louisiana	65.4	58.5	3.3	3.6
Maine	61.8	57.3	2.3	2.2
Maryland	59.7	52.5	3.1	4.1
Massachusetts	62.8	55.5	4.1	3.2
Michigan	61.5	51.8	5.6	4.1
Minnesota	71.0	63.3	3.1	4.6
Mississippi	68.7	62.4	3.2	3.1
Missouri	67.9	60.5	3.7	3.7
Montana	68.0	62.1	2.8	3.1
Nebraska	67.4	60.9	3.3	3.2
Nevada	66.0	60.5	3.3	2.2
New Hampshire	70.3	62.3	5.1	2.9
New Jersey	59.5	53.1	1.2	5.2
New Mexico	71.1	58.2	4.8	8.1
New York	72.6	66.0	4.3	2.3
North Carolina	70.1	62.1	4.0	4.0
North Dakota	65.8	60.3	2.6	2.9
Ohio	66.4	56.6	5.8	4.0
Oklahoma	62.3	57.0	2.5	2.8
Oregon	68.5	58.6	4.7	5.2
Pennsylvania	64.4	57.4	4.1	2.9
Rhode Island	70.8	63.1	4.6	3.1
South Carolina	67.0	57.9	3.7	5.4
South Dakota	68.0	61.6	3.4	3.0
Tennessee	64.8	59.4	2.1	3.3
Texas	63.6	55.5	3.8	4.3
Utah	71.9	65.0	3.0	3.9
Vermont	67.5	59.9	5.0	2.6
Virginia	70.9	60.1	5.2	5.6
Washington	69.6	58.8	5.4	5.4
West Virginia	55.0	50.0	2.3	2.7
Wisconsin	70.9	62.4	4.0	4.5
Wyoming	69.0	59.1	7.1	2.8

a/ Student support services included staff in attendance and social work services, guidance, health, psychology, speech pathology and audiology.
b/ Instructional staff support services included supervisors of instruction (not department chairmen), curriculum coordinators and inservice training staff, school library, audiovisual and educational television staff, and staff engaged in developing computer-assisted instruction.
c/ Arizona reported expenditures of $321,335 thousand for student support services, and "M" (missing) for instructional staff support services, school administration and other support services. After discussion with Arizona, this total was distributed among these functions. As a result, the amount of $160,598 thousand was distributed to student support services and instructional staff services in table 13 and the amount of $160,737 was distributed to noninstruction-related support services in table 16.
d/ Delaware had expenditures of $346,639 thousand for instruction and instructional staff support services, but reported these as instruction.
--- Data missing or not available.

NOTE: Percentage distribution of current expenditures for instruction-related subfunctions reported here may differ from those reported in table 12 due to rounding. National totals for student support services and instructional staff support services were imputed based upon current year data due to the special case of Arizona.

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data, "National Public Education Financial Survey".

Table 16.–Current expenditures for noninstruction-related support service subfunctions for public elementary and secondary education, by subfunction and state: School year 1989-90 (In thousands of dollars)

State	Current expenditures	Total noninstruction-related support services	Noninstruction-related support services				
			School administration	General administration	Operations and maintenance	Student transportation	Other support services a/
United States	$187,384,049	$48,061,139	$10,514,462	$5,175,311	$19,855,877	$7,715,481	$4,800,008
Alabama	2,275,233	539,079	136,596	59,630	202,692	93,541	46,620
Alaska	822,472	248,249	26,496	64,295	131,753	24,979	727
Arizona b/	2,260,980	669,208	158,768	24,088	340,110	73,843	72,399
Arkansas	1,404,545	313,979	71,904	45,603	129,573	51,500	15,399
California	21,485,782	5,881,658	1,595,442	168,862	2,472,422	694,543	950,389
Colorado	2,451,885	701,848	159,754	84,328	252,922	78,232	126,612
Connecticut	3,342,033	783,157	161,396	83,220	308,319	140,528	89,693
Delaware c/	511,718	148,283	33,696	13,032	59,522	30,073	11,960
District of Columbia d/	636,383	141,088	30,341	7,923	85,118	0	17,706
Florida	8,228,531	2,195,578	568,658	125,780	882,017	307,026	312,097
Georgia	4,414,016	1,019,679	263,378	75,906	412,642	160,631	107,122
Hawaii	699,977	161,373	37,334	6,580	79,825	21,153	16,481
Idaho	627,794	151,488	34,980	16,711	62,808	30,522	6,467
Illinois	8,125,493	2,180,648	408,183	243,316	940,757	378,780	209,611
Indiana	4,024,099	1,025,641	211,325	72,710	462,137	204,531	74,937
Iowa	2,004,742	476,121	116,104	91,861	186,124	72,610	9,421
Kansas	1,848,302	520,794	110,695	86,087	219,837	74,563	29,612
Kentucky	2,094,231	533,350	116,197	66,174	223,716	114,961	12,303
Louisiana	2,802,793	707,062	156,293	79,858	263,899	159,629	47,383
Maine	1,048,195	253,399	51,353	21,330	107,251	52,734	20,731
Maryland	3,845,123	968,000	245,679	21,252	423,123	204,403	73,543
Massachusetts	4,760,390	1,350,886	191,817	294,231	532,519	223,456	108,863
Michigan	8,025,621	2,158,857	467,165	180,564	894,526	333,175	283,427
Minnesota	3,474,398	852,344	160,423	84,303	310,262	188,842	108,515
Mississippi	1,473,807	324,046	78,998	58,200	114,128	56,192	16,530
Missouri	3,288,738	908,329	192,790	109,192	336,758	203,174	66,415
Montana	641,345	176,922	33,348	31,736	73,217	33,057	5,564
Nebraska	1,233,431	280,966	60,176	45,837	118,356	35,768	20,830
Nevada	712,898	217,614	51,349	13,203	83,180	29,908	39,974
New Hampshire	821,671	214,873	46,444	31,464	77,630	39,506	19,829
New Jersey	7,971,100	2,222,583	353,181	667,200	816,720	373,340	12,141
New Mexico e/	1,021,062	245,388	34,910	22,668	111,599	55,408	20,803
New York	18,090,978	4,400,002	799,589	437,080	1,797,328	854,626	511,379
North Carolina	4,288,474	970,468	286,277	87,293	366,096	158,293	72,510
North Dakota	459,391	120,878	21,920	23,720	46,675	22,209	6,353
Ohio	8,070,267	2,295,516	482,259	182,017	934,956	364,150	332,134
Oklahoma	1,907,379	455,705	110,101	61,950	183,366	67,806	32,483
Oregon	2,317,652	651,465	153,719	54,434	253,439	87,302	102,572
Pennsylvania	9,241,300	2,343,471	406,428	271,311	989,845	424,230	251,656
Rhode Island	786,969	182,339	37,660	20,455	77,668	33,516	13,041
South Carolina	2,326,105	503,220	146,181	48,588	213,132	39,151	56,168
South Dakota	447,177	115,880	24,635	14,546	46,088	19,369	11,242
Tennessee	2,790,808	593,344	170,138	38,185	253,611	97,907	33,503
Texas	12,763,954	2,948,238	629,363	587,334	1,351,390	317,264	62,887
Utah	1,116,251	243,837	66,148	13,253	115,380	32,845	16,211
Vermont	546,901	141,932	31,970	29,485	47,267	21,005	12,205
Virginia	4,561,874	1,144,388	281,378	64,344	498,993	206,707	92,967
Washington	3,534,584	901,093	197,631	82,921	389,221	148,983	82,337
West Virginia	1,316,173	324,839	68,563	28,899	133,616	78,783	14,978
Wisconsin	3,929,920	1,012,452	203,844	119,433	383,110	179,138	126,927
Wyoming	509,084	139,577	31,489	12,918	59,233	21,588	14,348

a/ Other support services included business office and research activities that did not appear in general administration.

b/ Arizona reported expenditures of $94,518 thousand for general administration and "M" (missing) for school administration and other support services. After discussion with Arizona, this amount was distributed among these two functions. Additionally, Arizona reported expenditures of $321,335 thousand for student support services, and "M" (missing) for instructional staff support services, school administration and other support services. After discussion with Arizona, this total was distributed among these functions. As a result, the amount of $160,598 thousand was distributed to instruction-related subfunctions in table 13 and the amount of $160,737 was distributed to school administration and other support services in table 16.

c/ Delaware reported expenditures of $24,992 thousand for other support services, and "M" (missing) for general administration. After discussion with Delaware, this amount was distributed between these functions.

d/ The District of Columbia could not report noninstruction-related support services for student transportation. In the District of Columbia, public school students used public transportation, and free public school busing comparable to practices in other states was not provided except for transportation of the disabled.

e/ New Mexico reported expenditures of $43,471 thousand for general administration, and "M" (missing) for other support services. After discussion with New Mexico, this amount was distributed between these functions.

NOTE: Current expenditures for noninstruction-related subfunctions reported here may differ from those reported in table 10 due to rounding. National totals for total noninstruction-related support services, school administration, general administration, and other support services were imputed based on current year data due to special cases in Arizona, Delaware, and New Mexico.

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data, "National Public Education Financial Survey."

Table 17.--Current expenditures per pupil in membership for noninstruction-related support service subfunctions, and student membership for public elementary and secondary education, by subfunction and state: School year 1989-90

State	Student membership	Current expenditures	Total noninstruction-related support services	Noninstruction-related support services				
				School administration	General administration	Operations and maintenance	Student transportation	Other support services a/
United States	40,542,707	$4,622	$1,185	$259	$128	$490	$190	$118
Alabama	723,743	3,144	745	189	82	280	129	64
Alaska	109,280	7,526	2,272	242	588	1,206	229	7
Arizona b/	607,615	3,721	1,101	261	40	560	122	119
Arkansas	434,960	3,229	722	165	105	298	118	35
California	4,771,978	4,502	1,233	334	35	518	146	199
Colorado	562,755	4,357	1,247	284	150	449	139	225
Connecticut	461,560	7,241	1,697	350	180	668	304	194
Delaware c/	97,808	5,232	1,516	345	133	609	307	122
District of Columbia d/	81,301	7,827	1,735	373	97	1,047	0	218
Florida	1,789,925	4,597	1,227	318	70	493	172	174
Georgia	1,126,535	3,918	905	234	67	366	143	95
Hawaii	169,493	4,130	952	220	39	471	125	97
Idaho	214,932	2,921	705	163	78	292	142	30
Illinois	1,797,355	4,521	1,213	227	135	523	211	117
Indiana	954,165	4,217	1,075	221	76	484	214	79
Iowa	478,486	4,190	995	243	192	389	152	20
Kansas	430,864	4,290	1,209	257	200	510	173	69
Kentucky	630,688	3,321	846	184	105	355	182	20
Louisiana	783,025	3,579	903	200	102	337	204	61
Maine	213,775	4,903	1,185	240	100	502	247	97
Maryland	698,806	5,502	1,385	352	30	605	293	105
Massachusetts	825,588	5,766	1,636	232	356	645	271	132
Michigan	1,576,785	5,090	1,369	296	115	567	211	180
Minnesota	739,553	4,698	1,153	217	114	420	255	147
Mississippi	502,020	2,936	645	157	116	227	112	33
Missouri	807,934	4,071	1,124	239	135	417	251	82
Montana	151,265	4,240	1,170	220	210	484	219	37
Nebraska	270,920	4,553	1,037	222	169	437	132	77
Nevada	186,834	3,816	1,165	275	71	445	160	214
New Hampshire	171,696	4,786	1,251	271	183	452	230	115
New Jersey	1,076,005	7,408	2,066	328	620	759	347	11
New Mexico e/	296,057	3,449	829	118	77	377	187	70
New York	2,565,841	7,051	1,715	312	170	700	333	199
North Carolina	1,080,744	3,968	898	265	81	339	146	67
North Dakota	117,816	3,899	1,026	188	201	396	189	54
Ohio	1,764,410	4,574	1,301	273	103	530	206	188
Oklahoma	578,580	3,297	788	190	107	317	117	56
Oregon	472,394	4,906	1,379	325	115	536	185	217
Pennsylvania	1,655,279	5,583	1,416	246	164	598	256	152
Rhode Island	135,729	5,798	1,343	277	151	572	247	96
South Carolina	616,177	3,775	817	237	79	346	64	91
South Dakota	127,329	3,512	910	193	114	362	152	88
Tennessee	819,660	3,405	724	208	47	309	119	41
Texas	3,328,514	3,835	886	189	176	406	95	19
Utah	438,554	2,545	556	151	30	263	75	37
Vermont	94,779	5,770	1,498	337	311	499	222	129
Virginia	985,346	4,630	1,161	286	65	506	210	94
Washington	810,232	4,362	1,112	244	102	480	184	102
West Virginia	327,540	4,018	992	209	88	408	241	46
Wisconsin	782,905	5,020	1,293	260	153	489	229	162
Wyoming	97,172	5,239	1,436	324	133	610	222	148

a/ Other support services included business office and research activities that did not appear in general administration.

b/ Arizona reported expenditures of $94,518 thousand for general administration and "M" (missing) for school administration and other support services. After discussion with Arizona, this amount was distributed among these two functions. Additionally, Arizona reported expenditures of $321,335 thousand for student support services, and "M" (missing) for instructional staff support services, school administration and other support services. After discussion with Arizona, this total was distributed among these functions. As a result, the amount of $160,598 thousand was distributed to instruction-related subfunctions in table 13 and the amount of $160,737 was distributed to school administration and other support services in table 16.

c/ Delaware reported expenditures of $24,992 thousand for other support services, and "M" (missing) for general administration. After discussion with Delaware, this amount was distributed between these functions.

d/ The District of Columbia could not report noninstruction-related support services for student transportation. In the District of Columbia, public school students used public transportation, and free public school busing comparable to practices in other states was not provided except for transportation of the disabled.

e/ New Mexico reported expenditures of $43,471 thousand for general administration, and "M" (missing) for other support services. After discussion with New Mexico, this amount was distributed between these functions.

NOTE: Current expenditures per pupil for noninstruction-related subfunctions reported here may differ from those reported in table 11 due to rounding. National totals for noninstruction-related support services, school administration, general administration, and other support services were imputed based on current year data due to special cases in Arizona, Delaware, and New Mexico.

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data, "National Public Education Financial Survey."

Table 18.--Percentage distribution of current expenditures for noninstruction-related support service subfunctions as a percentage of total current expenditures for public elementary and secondary education, by subfunction and state: School year 1989-90

State	Total noninstruction-related support services	Noninstruction-related support services				
		School administration	General administration	Operations and maintenance	Student transportation	Other support services a/
United States	25.7	5.6	2.8	10.6	4.1	2.6
Alabama	23.6	6.0	2.6	8.9	4.1	2.0
Alaska	30.1	3.2	7.8	16.0	3.0	0.1
Arizona b/	29.6	7.0	1.1	15.0	3.3	3.2
Arkansas	22.3	5.1	3.2	9.2	3.7	1.1
California	27.3	7.4	0.8	11.5	3.2	4.4
Colorado	28.6	6.5	3.4	10.3	3.2	5.2
Connecticut	23.4	4.8	2.5	9.2	4.2	2.7
Delaware c/	28.9	6.6	2.5	11.6	5.9	2.3
District of Columbia d/	22.2	4.8	1.2	13.4	0.0	2.8
Florida	26.6	6.9	1.5	10.7	3.7	3.8
Georgia	23.0	6.0	1.7	9.3	3.6	2.4
Hawaii	23.0	5.3	0.9	11.4	3.0	2.4
Idaho	24.2	5.6	2.7	10.0	4.9	1.0
Illinois	26.9	5.0	3.0	11.6	4.7	2.6
Indiana	25.6	5.3	1.8	11.5	5.1	1.9
Iowa	23.8	5.8	4.6	9.3	3.6	0.5
Kansas	28.2	6.0	4.7	11.9	4.0	1.6
Kentucky	25.5	5.5	3.2	10.7	5.5	0.6
Louisiana	25.2	5.6	2.8	9.4	5.7	1.7
Maine	24.1	4.9	2.0	10.2	5.0	2.0
Maryland	25.2	6.4	0.6	11.0	5.3	1.9
Massachusetts	28.4	4.0	6.2	11.2	4.7	2.3
Michigan	26.8	5.8	2.2	11.1	4.2	3.5
Minnesota	24.4	4.6	2.4	8.9	5.4	3.1
Mississippi	21.9	5.4	3.9	7.7	3.8	1.1
Missouri	27.6	5.9	3.3	10.2	6.2	2.0
Montana	27.6	5.2	4.9	11.4	5.2	0.9
Nebraska	22.8	4.9	3.7	9.6	2.9	1.7
Nevada	30.6	7.2	1.9	11.7	4.2	5.6
New Hampshire	26.1	5.7	3.8	9.4	4.8	2.4
New Jersey	27.9	4.4	8.4	10.2	4.7	0.2
New Mexico e/	23.9	3.4	2.2	10.9	5.4	2.0
New York	24.2	4.4	2.4	9.9	4.7	2.8
North Carolina	22.6	6.7	2.0	8.5	3.7	1.7
North Dakota	26.4	4.8	5.2	10.2	4.8	1.4
Ohio	28.5	6.0	2.3	11.6	4.5	4.1
Oklahoma	23.9	5.8	3.2	9.6	3.6	1.7
Oregon	28.0	6.6	2.3	10.9	3.8	4.4
Pennsylvania	25.3	4.4	2.9	10.7	4.6	2.7
Rhode Island	23.3	4.8	2.6	9.9	4.3	1.7
South Carolina	21.7	6.3	2.1	9.2	1.7	2.4
South Dakota	25.9	5.5	3.3	10.3	4.3	2.5
Tennessee	21.3	6.1	1.4	9.1	3.5	1.2
Texas	23.1	4.9	4.6	10.6	2.5	0.5
Utah	21.8	5.9	1.2	10.3	2.9	1.5
Vermont	25.8	5.8	5.4	8.6	3.8	2.2
Virginia	25.0	6.2	1.4	10.9	4.5	2.0
Washington	25.4	5.6	2.3	11.0	4.2	2.3
West Virginia	24.7	5.2	2.2	10.2	6.0	1.1
Wisconsin	25.7	5.2	3.0	9.7	4.6	3.2
Wyoming	27.3	6.2	2.5	11.6	4.2	2.8

a/ Other support services included business office and research activities that did not appear in general administration.

b/ Arizona reported expenditures of $94,518 thousand for general administration and "M" (missing) for school administration and other support services. After discussion with Arizona, this amount was distributed among these two functions. Additionally, Arizona reported expenditures of $321,335 thousand for student support services, and "M" (missing) for instructional staff support services, school administration and other support services. After discussion with Arizona, this total was distributed among these functions. As a result, the amount of $160,598 thousand was distributed to instruction-related subfunctions in table 13 and the amount of $160,737 was distributed to school administration and other support services in table 16.

c/ Delaware reported expenditures of $24,992 thousand for other support services, and "M" (missing) for general administration. After discussion with Delaware, this amount was distributed between these functions.

d/ The District of Columbia could not report noninstruction-related support services for student transportation. In the District of Columbia, public school students used public transportation, and free public school busing comparable to practices in other states was not provided except for transportation of the disabled.

e/ New Mexico reported expenditures of $43,471 thousand for general administration, and "M" (missing) for other support services. After discussion with New Mexico, this amount was distributed between these functions.

NOTE: Percentage distribution of noninstruction-related expenditures as a percentage of total current expenditures reported here may differ from those reported in table 12 due to rounding. National totals for noninstruction-related support services, school administration, general administration, and other support services were imputed based on current year data due to special cases in Arizona, Delaware, and New Mexico.

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data, "National Public Education Financial Survey."

Table 19.--Current expenditures for salaries for instruction, instruction-related, and noninstruction-related support service subfunctions for public elementary and secondary education, by subfunction and state: School year 1989-90 (in thousands of dollars)

State	Current expenditure	Total salary expenditure	Instruction-related			Noninstruction-related support services				
			Instruction	Student support services a/	Instructional staff support services b/	School administration	General administration	Operations and maintenance	Student transportation	Other support services c/
United States	$187,384,049	$119,975,788	$84,180,587	$6,016,560	$5,102,821	$8,323,655	$2,343,721	$8,450,896	$2,990,899	$2,566,650
Alabama	2,275,233	1,448,002	1,078,284	40,233	46,703	104,105	33,924	68,757	53,115	22,900
Alaska d/	822,472	618,579	362,671	56,685	10,985	18,808	51,436	105,393	6,845	5,756
Arizona e/	2,260,980	1,606,330	1,112,630	69,317	54,964	94,106	68,274	135,734	42,507	28,798
Arkansas	1,404,545	888,622	633,828	40,091	40,180	63,823	28,745	44,234	28,405	9,316
California	21,485,782	14,158,796	9,294,410	880,801	580,163	1,242,385	90,931	1,087,254	296,407	586,446
Colorado	2,451,885	1,669,914	1,156,996	85,569	65,898	127,599	22,235	119,057	47,367	45,193
Connecticut f/	3,342,033	2,002,818	1,416,595	101,498	80,481	137,795	37,189	136,947	50,146	42,168
Delaware g/	511,718	318,112	244,598	5,337	8,122	13,907	3,753	21,948	5,904	14,544
District of Columbia h/	636,383	426,417	258,613	55,091	23,610	22,341	4,036	49,159	0	13,567
Florida	8,228,531	5,087,703	3,304,327	270,014	321,670	422,046	59,606	373,886	168,184	167,972
Georgia	4,414,016	2,873,156	2,054,608	99,475	153,406	204,872	46,132	162,573	95,024	56,867
Hawaii	699,977	470,330	341,344	31,248	22,548	30,485	4,840	31,194	264	8,408
Idaho	627,794	396,392	288,812	20,653	10,856	28,926	9,752	23,547	11,840	4,007
Illinois	8,125,493	5,226,660	3,682,915	323,378	191,724	330,711	109,155	393,879	80,835	114,064
Indiana	4,024,098	2,621,596	1,889,512	118,560	71,814	176,129	47,973	191,606	93,600	32,401
Iowa	2,004,742	1,347,810	931,493	97,827	62,173	90,293	43,713	81,077	39,032	2,202
Kansas	1,848,302	1,244,515	871,587	60,561	38,589	92,777	41,942	98,428	26,031	14,600
Kentucky	2,094,231	1,442,886	1,042,974	50,284	52,109	109,043	34,871	86,052	63,236	4,317
Louisiana	2,802,793	1,675,680	1,196,058	67,344	67,673	116,092	12,382	101,368	87,730	27,034
Maine	1,048,195	619,107	462,471	17,913	17,295	41,293	11,499	35,564	22,389	10,682
Maryland	3,845,123	2,454,830	1,672,709	102,605	119,008	211,349	12,940	207,567	76,378	52,273
Massachusetts	4,760,390	2,946,525	2,136,969	159,573	131,252	178,194	66,475	202,661	17,848	53,553
Michigan	8,025,621	5,042,301	3,306,165	349,752	217,502	364,777	102,271	394,428	184,903	122,503
Minnesota	3,474,398	2,224,003	1,650,416	81,139	100,541	123,872	36,419	135,378	47,724	48,513
Mississippi	1,473,807	989,719	745,879	37,233	30,260	62,221	36,902	34,391	30,393	12,440
Missouri	3,288,738	2,162,447	1,536,088	99,632	77,793	158,001	63,399	143,275	52,486	31,772
Montana	641,345	392,737	288,172	12,753	12,043	25,329	16,836	26,694	8,842	2,067
Nebraska	1,233,431	774,680	572,196	30,985	26,420	47,172	28,491	46,324	14,562	8,529
Nevada	712,898	487,935	329,763	18,015	9,960	40,585	5,423	39,940	18,798	25,452
New Hampshire	821,671	504,553	379,475	32,148	14,183	36,211	7,357	26,965	4,372	1,843
New Jersey i/	7,971,100	4,977,609	3,440,669	92,538	415,747	353,181	100,468	375,913	85,172	113,921
New Mexico j/	1,021,082	634,996	448,390	36,095	48,427	28,408	10,581	44,729	6,368	11,998
New York	16,090,978	11,834,339	8,868,470	535,368	266,685	620,082	222,253	882,554	205,097	233,830
North Carolina	4,288,474	2,873,438	2,056,645	129,899	121,198	226,688	52,389	139,323	101,227	44,069
North Dakota	459,391	280,180	205,934	7,915	8,387	16,804	13,288	16,418	7,886	3,548
Ohio	8,070,267	4,048,952	3,336,457	325,326	181,270	326,795	97,694	366,168	188,356	126,886

Table 19.--Current expenditures for salaries for instruction, instruction-related, and noninstruction-related support service subfunctions for public elementary and secondary education, by subfunction and state: School year 1989-90 (In thousands of dollars)--Continued

State	Current expenditure	Total salary expenditure	Instruction-related			Noninstruction-related support services				
			Instruction	Student support services a/	Instructional staff support services b/	School administration	General administration	Operations and maintenance	Student transportation	Other support services c/
Oklahoma	$1,907,379	$1,201,006	$873,221	$39,694	$37,355	$93,493	$39,084	$61,096	$37,702	$19,363
Oregon	2,317,652	1,313,806	880,555	70,216	64,768	105,343	26,252	98,123	27,639	40,910
Pennsylvania	9,241,300	5,331,179	3,869,901	278,443	165,741	299,344	136,440	387,258	74,860	119,193
Rhode Island	786,969	489,164	359,043	26,476	15,858	28,595	12,290	32,023	7,059	7,821
South Carolina	2,326,105	1,499,690	1,076,179	66,133	86,212	117,521	16,942	69,264	31,344	36,095
South Dakota	447,177	276,632	199,540	11,595	8,748	19,448	8,730	16,903	5,098	6,572
Tennessee	2,790,808	1,721,518	1,294,557	43,325	62,405	139,373	13,863	102,259	42,113	23,624
Texas	12,763,954	8,651,806	6,187,874	416,618	398,198	565,681	285,949	578,736	188,989	27,761
Utah	1,116,251	687,354	514,279	19,253	26,714	48,949	5,660	44,864	17,788	9,846
Vermont	546,901	320,625	235,581	19,233	8,588	23,795	8,873	16,126	4,181	4,248
Virginia	4,561,874	3,050,355	2,061,476	182,957	167,596	217,604	38,814	207,924	119,836	54,149
Washington	3,534,584	2,234,693	1,496,970	138,087	120,601	147,026	45,066	159,742	79,027	48,174
West Virginia	1,316,173	812,928	559,852	24,735	23,806	61,430	17,908	59,302	54,739	11,157
Wisconsin	3,929,920	2,390,660	1,753,640	111,941	105,912	145,337	46,428	160,616	19,768	47,018
Wyoming	509,084	319,703	216,617	23,000	8,685	23,510	5,848	24,273	11,484	6,285

a/ Student support services included staff in attendance and social work services, guidance, health, psychology, speech pathology and audiology.
b/ Instructional staff support services included only supervisors of instruction (not department chairmen), curriculum coordinators and inservice training staff, school library staff, audiovisual staff, educational television staff, and staff engaged in the development of computer-assisted instruction.
c/ Other support services included business office and research activities that did not appear in general administration.
d/ Alaska reported expenditures of $21,197 thousand for instructional staff support services, $21,197 thousand for school administration, and $0 for student transportation and other support services. These amounts were distributed among these four functions.
e/ Arizona reported expenditures of $247,185 thousand for salaries for student support services, instructional staff support services, school administration, and other support services. This amount was distributed among these functions.
f/ Connecticut reported expenditures of $1,833,643 thousand for all instructional objects and expenditures of $1,021,465 thousand for all instruction-related and noninstruction-related support service functions. NCES distributed these amounts among these functions using a raking prodedure.
g/ Delaware reported expenditures of $25,782 thousand for salaries for instructional staff support services, school administration, and general administration. This amount was distributed among these functions.
h/ The District of Columbia could not report noninstruction-related support services for student transportation. In the District of Columbia, public school students used public transportation, and free public school busing comparable to practices in other states was not provided except for transportation of the disabled.
i/ New Jersey reported expenditures of $214,389 thousand for salaries for general administration, business and central support services, and other support services. This amount was distributed among these functions.
j/ New Mexico reported expenditures of $22,579 thousand for salaries for general administration and other support services. This total was distributed between these functions.
NOTE: National totals for salary expenditure, instruction, student support services, instructional staff support services, school administration, general administration, operations and maintenance, student transportation, and other support services were imputed based on current year data due to special cases in Alaska, Arizona, Connecticut, Delaware, New Jersey and New Mexico.
SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data, "National Public Education Financial Survey."

Table 20.--Current expenditures per pupil in membership for salaries for instruction, instruction-related, and noninstruction-related support service subfunctions, and student membership for public elementary and secondary education, by subfunction and state: School year 1989-90

State	Student membership	Total salary expenditure	Instruction-related			Noninstruction-related support services				
			Instruction	Student support services a/	Instructional staff support services b/	School administration	General administration	Operations and maintenance	Student transportation	Other support services c/
United States	40,542,707	$2,959	$2,076	$148	$126	$205	$58	$208	$74	$63
Alabama	723,743	2,001	1,490	56	65	144	47	95	73	32
Alaska d/	109,280	5,660	3,319	519	101	172	471	964	63	53
Arizona e/	607,615	2,644	1,831	114	90	155	112	223	70	47
Arkansas	434,960	2,043	1,457	92	92	147	66	102	65	21
California	4,771,978	2,967	1,948	185	143	260	19	228	62	123
Colorado	562,755	2,967	2,056	152	117	227	40	212	84	80
Connecticut f/	461,560	4,339	3,069	220	174	299	81	297	109	91
Delaware g/	97,808	3,252	2,501	55	83	142	38	224	60	149
District of Columbia h/	81,301	5,245	3,181	678	290	275	50	605	0	167
Florida	1,789,925	2,842	1,846	151	180	236	33	209	94	94
Georgia	1,126,535	2,550	1,824	88	136	182	41	144	84	50
Hawaii	169,493	2,775	2,014	184	133	180	29	184	2	50
Idaho	214,932	1,854	1,344	96	51	135	45	110	55	19
Illinois	1,797,355	2,908	2,049	180	107	184	61	219	45	63
Indiana	954,165	2,748	1,980	124	75	185	50	201	98	34
Iowa	478,486	2,817	1,947	204	130	189	91	169	82	5
Kansas	430,864	2,888	2,023	141	90	215	97	228	60	34
Kentucky	630,686	2,288	1,654	80	83	173	55	136	100	7
Louisiana	783,025	2,140	1,527	86	86	148	16	129	112	35
Maine	213,775	2,896	2,163	84	81	193	54	166	105	50
Maryland	698,806	3,513	2,394	147	170	302	19	297	109	75
Massachusetts	825,588	3,569	2,588	193	159	216	81	245	22	65
Michigan	1,576,785	3,198	2,097	222	138	231	65	250	117	78
Minnesota	736,553	3,007	2,232	110	136	167	49	183	65	66
Mississippi	502,020	1,971	1,486	74	60	124	74	69	61	25
Missouri	807,934	2,677	1,901	123	96	196	78	177	65	39
Montana	151,285	2,596	1,905	84	80	167	111	176	58	14
Nebraska	270,920	2,859	2,112	114	98	174	105	171	54	31
Nevada	186,834	2,612	1,765	96	53	217	29	214	101	136
New Hampshire	171,696	2,939	2,210	187	83	211	43	169	25	11
New Jersey i/	1,076,005	4,626	3,198	86	386	328	93	349	79	106
New Mexico j/	296,057	2,145	1,515	122	164	96	36	151	22	41
New York	2,565,841	4,612	3,456	209	104	242	87	344	80	91
North Carolina	1,080,744	2,659	1,905	120	112	210	48	129	94	41
North Dakota	117,816	2,378	1,748	67	71	143	113	139	67	30
Ohio	1,764,410	2,805	1,891	184	103	185	55	208	107	72

Table 20.--Current expenditures per pupil in membership for salaries for instruction, instruction-related, and noninstruction-related support service subfunctions, and student membership for public elementary and secondary education, by subfunction and state: School year 1989-90--Continued

State	Student membership	Total salary expenditure	Instruction-related			Noninstruction-related support services				
			Instruction	Student support services a/	Instructional staff support services b/	School administration	General administration	Operations and maintenance	Student transportation	Other support services c/
Oklahoma	578,580	$2,076	$1,509	$69	$65	$162	$68	$106	$65	$33
Oregon	472,394	2,761	1,864	149	137	223	56	208	59	87
Pennsylvania	1,655,279	3,221	2,338	168	100	181	82	234	45	72
Rhode Island	135,729	3,604	2,645	195	117	211	91	236	52	58
South Carolina	616,177	2,434	1,747	107	140	191	27	112	51	59
South Dakota	127,329	2,173	1,567	91	69	153	69	133	40	52
Tennessee	819,660	2,100	1,579	53	76	170	17	125	51	29
Texas	3,328,514	2,599	1,859	126	120	170	86	174	57	8
Utah	438,554	1,567	1,173	44	61	112	13	102	41	22
Vermont	94,779	3,383	2,486	203	91	251	94	170	44	45
Virginia	985,346	3,096	2,092	186	170	221	39	211	122	55
Washington	810,232	2,758	1,848	170	149	181	56	197	98	59
West Virginia	327,540	2,482	1,709	76	73	188	55	181	167	34
Wisconsin	782,905	3,054	2,240	143	135	186	59	205	25	60
Wyoming	97,172	3,290	2,229	237	89	242	60	250	118	65

a/ Student support services included staff in attendance and social work services, guidance, health, psychology, speech pathology and audiology.
b/ Instructional staff support services included only supervisors of instruction (not department chairmen), curriculum coordinators and inservice training staff, school library staff, audiovisual staff, educational television staff, and staff engaged in the development of computer-assisted instruction.
c/ Other support services included business office and research activities that did not appear in general administration.
d/ Alaska reported expenditures of $21,197 thousand for instructional staff support services, $21,197 thousand for school administration, and $0 for student transportation and other support services. These amounts were distributed among these four functions.
e/ Arizona reported expenditures of $247,185 thousand for salaries for student support services, instructional staff support services, school administration, and other support services. This amount was distributed among these functions.
f/ Connecticut reported expenditures of $1,833,643 thousand for all instructional objects and expenditures of $1,021,465 thousand for all instruction-related and noninstruction-related support service functions. NCES distributed these amounts among these functions using a raking procedure.
g/ Delaware reported expenditures of $25,782 thousand for salaries for instructional staff support services, school administration, and general administration. This amount was distributed among these functions.
h/ The District of Columbia could not report noninstruction-related support services for student transportation. In the District of Columbia, public school students used public transportation, and free public school busing comparable to practices in other states was not provided except for transportation of the disabled.
i/ New Jersey reported expenditures of $214,389 thousand for salaries for general administration, business and central support services, and other support services. This amount was distributed among these functions.
j/ New Mexico reported expenditures of $22,579 thousand for salaries for general administration and other support services. This total was distributed between these functions.
NOTE: National totals for salary expenditure, instruction, student support services, instructional staff support services, school administration, general administration, operations and maintenance, student transportation, and other support services were imputed based on current year data due to special cases in Alaska, Arizona, Connecticut, Delaware, New Jersey and New Mexico.
SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data, "National Public Education Financial Survey."

Table 21.--Percentage distribution of current expenditures for salaries for instruction, instruction-related, and noninstruction-related support service subfunctions as a percentage of current expenditures for public elementary and secondary education, by subfunction and state: School year 1989-90

State	Total salary expenditure	Instruction-related			Noninstruction-related support services				
		Instruction	Student support services a/	Instructional staff support services b/	School administration	General administration	Operations and maintenance	Student transportation	Other support services c/
United States	64.0	44.9	3.2	2.7	4.4	1.3	4.5	1.6	1.4
Alabama	63.7	47.4	1.8	2.1	4.6	1.5	3.0	2.3	1.0
Alaska d/	75.2	44.1	6.9	1.3	2.3	6.3	12.6	0.8	0.7
Arizona e/	71.1	49.2	3.1	2.4	4.2	3.0	6.0	1.9	1.3
Arkansas	63.2	45.1	2.9	2.9	4.5	2.0	3.1	2.0	0.7
California	66.0	43.3	4.1	3.2	5.8	0.4	5.1	1.4	2.7
Colorado	68.1	47.2	3.5	2.7	5.2	0.9	4.9	1.9	1.8
Connecticut f/	59.9	42.4	3.0	2.4	4.1	1.1	4.1	1.5	1.3
Delaware g/	62.1	47.8	1.0	1.6	2.7	0.7	4.3	1.2	2.8
District of Columbia h/	66.9	40.6	8.7	3.7	3.5	0.8	7.7	0.0	2.1
Florida	61.7	40.2	3.3	3.9	5.1	0.7	4.5	2.0	2.0
Georgia	65.2	46.6	2.3	3.5	4.6	1.0	3.7	2.2	1.3
Hawaii	67.3	48.8	4.5	3.2	4.4	0.7	4.5	0.0	1.2
Idaho	63.5	46.0	3.3	1.7	4.6	1.6	3.8	1.9	0.6
Illinois	64.3	45.3	4.0	2.4	4.1	1.3	4.8	1.0	1.4
Indiana	65.2	47.0	2.9	1.8	4.4	1.2	4.8	2.3	0.8
Iowa	67.2	46.5	4.9	3.1	4.5	2.2	4.0	1.9	0.1
Kansas	67.4	47.2	3.3	2.1	5.0	2.3	5.3	1.4	0.8
Kentucky	68.9	49.8	2.4	2.5	5.2	1.7	4.1	3.0	0.2
Louisiana	59.7	42.7	2.4	2.4	4.1	0.4	3.6	3.1	1.0
Maine	59.0	44.1	1.7	1.7	3.9	1.1	3.4	2.1	1.0
Maryland	63.9	43.5	2.7	3.1	5.5	0.3	5.4	2.0	1.4
Massachusetts	62.0	44.9	3.4	2.8	3.7	1.4	4.3	0.4	1.1
Michigan	62.8	41.2	4.4	2.7	4.5	1.3	4.9	2.3	1.5
Minnesota	64.0	47.5	2.3	2.9	3.6	1.0	3.9	1.4	1.4
Mississippi	67.1	50.6	2.5	2.1	4.2	2.5	2.3	2.1	0.8
Missouri	65.8	46.7	3.0	2.4	4.8	1.9	4.4	1.8	1.0
Montana	61.2	44.9	2.0	1.9	3.9	2.6	4.2	1.4	0.3
Nebraska	62.8	46.4	2.5	2.1	3.8	2.3	3.8	1.2	0.7
Nevada	68.5	46.3	2.5	1.4	5.7	0.8	5.6	2.6	3.6
New Hampshire	61.3	46.2	3.9	1.7	4.4	0.9	3.5	0.5	0.2
New Jersey i/	62.5	43.2	1.2	5.2	4.4	1.3	4.7	1.1	1.4
New Mexico j/	62.1	43.9	3.5	4.7	2.8	1.0	4.4	0.6	1.2
New York	65.4	49.0	3.0	1.5	3.4	1.2	4.9	1.1	1.3
North Carolina	66.9	48.0	3.0	2.8	5.3	1.2	3.2	2.4	1.0
North Dakota	61.0	44.8	1.7	1.8	3.7	2.9	3.6	1.7	0.8
Ohio	61.1	41.3	4.0	2.2	4.0	1.2	4.5	2.3	1.6

Table 21.--Percentage distribution of current expenditures for salaries for instruction, instruction-related, and noninstruction-related support service subfunctions as a percentage of current expenditures for public elementary and secondary education, by subfunction and state: School year 1989-90--Continued

State	Total salary expenditure	Instruction-related			Noninstruction-related support services				
		Instruction	Student support services a/	Instructional staff support services b/	School administration	General administration	Operations and maintenance	Student transportation	Other support services c/
Oklahoma	63.0	45.8	2.1	2.0	4.9	2.0	3.2	2.0	1.0
Oregon	56.6	38.0	3.0	2.8	4.5	1.1	4.2	1.2	1.8
Pennsylvania	57.7	41.9	3.0	1.8	3.2	1.5	4.2	0.8	1.3
Rhode Island	62.2	45.6	3.4	2.0	3.6	1.6	4.1	0.9	1.0
South Carolina	64.5	46.3	2.8	3.7	5.1	0.7	3.0	1.3	1.6
South Dakota	61.9	44.6	2.6	2.0	4.3	2.0	3.8	1.1	1.5
Tennessee	61.7	46.4	1.6	2.2	5.0	0.5	3.7	1.5	0.8
Texas	67.7	48.5	3.3	3.1	4.4	2.2	4.5	1.5	0.2
Utah	61.6	46.1	1.7	2.4	4.4	0.5	4.0	1.6	0.9
Vermont	58.7	43.1	3.5	1.6	4.4	1.6	2.9	0.8	0.8
Virginia	67.0	45.2	4.0	3.7	4.8	0.9	4.6	2.6	1.2
Washington	63.3	42.4	3.9	3.4	4.2	1.3	4.5	2.2	1.4
West Virginia	61.8	42.5	1.9	1.8	4.7	1.4	4.5	4.2	0.8
Wisconsin	60.6	44.6	2.8	2.7	3.7	1.2	4.1	0.5	1.2
Wyoming	62.8	42.6	4.5	1.7	4.6	1.1	4.8	2.3	1.2

a/ Student support services included staff in attendance and social work services, guidance, health, psychology, speech pathology and audiology.
b/ Instructional staff support services included only supervisors of instruction (not department chairmen), curriculum coordinators and inservice training staff, school library staff, audiovisual staff, educational television staff, and staff engaged in the development of computer-assisted instruction.
c/ Other support services included business office and research activities that did not appear in general administration.
d/ Alaska reported expenditures of $21,197 thousand for instructional staff support services, $21,197 thousand for school administration, and $0 for student transportation and other support services. These amounts were distributed among these four functions.
e/ Arizona reported expenditures of $247,185 thousand for salaries for student support services, instructional staff support services, school administration, and other support services. This amount was distributed among these functions.
f/ Connecticut reported expenditures of $1,833,643 thousand for all instructional objects and expenditures of $1,021,465 thousand for all instruction-related and noninstruction-related support service functions. NCES distributed these amounts among these functions using a raking procedure.
g/ Delaware reported expenditures of $25,782 thousand for salaries for instructional staff support services, school administration, and general administration. This amount was distributed among these functions.
h/ The District of Columbia could not report noninstruction-related support services for student transportation. In the District of Columbia, public school students used public transportation, and free public school busing comparable to practices in other states was not provided except for transportation of the disabled.
i/ New Jersey reported expenditures of $214,389 thousand for salaries for general administration, business and central support services, and other support services. This amount was distributed among these functions.
j/ New Mexico reported expenditures of $22,579 thousand for salaries for general administration and other support services. This total was distributed between these functions.

NOTE: National totals for salary expenditure, instruction, student support services, instructional staff support services, school administration, general administration, operations and maintenance, student transportation, and other support services were imputed based on current year data due to special cases in Alaska, Arizona, Connecticut, Delaware, New Jersey and New Mexico.

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data, "National Public Education Financial Survey."

Table 22.--Current expenditures for employee benefits for instruction, instruction-related, and noninstruction-related support service subfunctions, and direct program support for public elementary and secondary education, by subfunction and state: School year 1989-90 (In thousands of dollars)

State	Current expenditure	Total employee benefits expenditure	Instruction-related			Noninstruction-related support services					Direct program support for employee benefits d/
			Instruction	Student support services a/	Instructional staff support services b/	School administration	General administration	Operations and maintenance	Student transportation	Other support services c/	
United States	$187,384,049	$29,985,234	$16,384,802	$1,211,842	$961,792	$1,662,624	$610,118	$1,976,229	$632,358	$739,002	$5,806,467
Alabama	2,275,233	333,654	248,552	9,285	10,779	24,026	7,829	15,639	12,258	5,285	0
Alaska e/	822,472	140,187	76,957	13,424	2,549	4,430	12,859	26,348	1,851	1,969	0
Arizona f/	2,260,980	251,957	162,017	10,135	8,069	14,002	10,717	32,230	8,561	6,226	0
Arkansas	1,404,545	204,520	58,613	3,715	3,792	5,339	5,167	5,137	3,112	1,030	118,615
California	21,485,782	3,658,831	1,934,933	194,222	145,606	292,823	25,252	340,645	92,915	178,218	454,217
Colorado	2,451,885	328,365	223,500	16,678	11,895	24,958	4,446	24,206	9,118	13,565	0
Connecticut g/	3,342,033	323,005	0	0	0	0	0	0	0	0	323,005
Delaware h/	511,718	97,643	75,078	1,638	2,360	4,095	1,459	6,737	1,812	4,464	0
District of Columbia i/	636,383	117,771	13,485	4,791	2,054	2,037	405	6,904	0	1,795	86,300
Florida	8,228,531	1,526,506	962,659	77,501	91,076	121,438	20,386	121,937	59,019	72,491	0
Georgia	4,414,016	757,161	537,337	25,151	35,482	50,868	11,347	28,939	17,895	16,204	33,938
Hawaii j/	699,977	62,002	44,894	4,355	3,054	4,292	637	3,649	0	1,123	0
Idaho	627,794	103,347	48,321	3,159	1,847	4,754	1,672	5,068	2,467	783	35,278
Illinois	8,125,493	1,123,162	539,996	48,149	35,098	56,991	33,134	95,484	17,181	33,136	263,993
Indiana	4,024,098	646,849	332,121	20,839	12,623	30,958	8,432	33,679	16,452	5,695	186,050
Iowa	2,004,742	284,945	195,420	21,153	13,243	19,450	9,262	18,012	7,671	734	0
Kansas	1,848,302	224,378	116,327	8,735	4,563	10,663	21,163	12,827	2,443	4,787	42,870
Kentucky k/	2,094,231	289,569	5,966	1,015	356	7,103	3,044	17,756	13,190	273	240,866
Louisiana	2,802,793	514,078	363,350	19,069	20,095	34,176	25,141	22,977	21,098	8,171	0
Maine	1,048,195	197,448	51,808	2,172	2,088	4,276	3,213	8,429	5,552	3,111	116,799
Maryland	3,845,123	757,962	188,766	12,287	15,901	23,151	1,498	44,956	17,000	7,587	446,817
Massachusetts	4,760,390	493,996	56,593	15,494	7,686	4,681	36,188	68,344	1,910	29,929	273,169
Michigan	8,025,621	1,676,867	610,161	72,599	46,828	80,321	22,101	84,606	39,842	26,171	694,238
Minnesota	3,474,398	542,375	407,724	19,536	23,755	28,457	9,325	31,257	11,268	11,053	0
Mississippi	1,473,807	173,225	130,453	6,475	5,368	10,657	6,844	6,038	5,156	2,236	0
Missouri	3,288,738	371,007	253,464	16,384	13,047	26,021	12,689	29,396	9,209	10,795	0
Montana	641,345	98,050	71,698	2,598	2,734	6,037	5,032	7,290	2,172	490	0
Nebraska	1,233,431	160,836	117,675	6,002	4,823	10,798	6,214	11,065	2,144	2,115	0
Nevada	712,898	119,571	78,630	4,419	2,367	9,926	1,890	10,404	4,740	7,194	0
New Hampshire	821,671	100,693	62,686	5,103	3,532	5,869	3,070	5,202	665	14,568	0
New Jersey l/	7,971,100	987,677	184,423	0	0	0	0	0	0	0	803,254
New Mexico m/	1,021,082	148,358	103,655	8,261	11,083	6,502	2,299	10,237	3,452	2,868	0
New York	18,090,978	3,041,599	2,346,155	133,603	69,652	153,788	58,279	216,740	3,635	59,746	0
North Carolina	4,288,474	679,199	491,669	29,897	27,895	52,174	12,058	32,086	23,298	10,143	0
North Dakota	459,391	64,875	47,880	1,751	2,177	4,051	4,154	3,170	979	714	0
Ohio	8,070,267	1,383,644	877,834	85,865	45,012	114,620	41,308	110,730	60,547	47,730	0

Table 22.--Current expenditures for employee benefits for instruction, instruction-related, and noninstruction-related support service subfunctions, and direct program support for public elementary and secondary education, by subfunction and state: School year 1989-90 (in thousands of dollars)--Continued

State	Current expenditure	Total employee benefits expenditure	Instruction-related			Noninstruction-related support services					Direct program support for employee benefits d/
			Instruction	Student support services a/	Instructional staff support services b/	School administration	General administration	Operations and maintenance	Student transportation	Other support services c/	
Oklahoma	$1,907,379	$295,177	$147,835	$6,720	$6,324	$15,828	$6,617	$10,343	$6,383	$3,278	$91,848
Oregon	2,317,652	514,104	331,251	26,816	25,908	40,207	10,152	43,255	13,137	23,379	0
Pennsylvania	9,241,300	2,080,418	1,103,967	79,491	47,504	87,222	38,045	125,459	24,711	36,509	537,510
Rhode Island	786,969	153,051	89,897	6,547	3,965	7,337	3,318	10,090	1,954	2,352	27,591
South Carolina	2,326,105	321,155	219,627	13,354	18,332	23,647	16,809	15,326	5,970	8,089	0
South Dakota	447,177	54,658	39,079	2,209	1,529	3,987	1,690	3,672	778	1,514	0
Tennessee	2,790,808	437,873	187,518	6,263	9,021	20,147	2,004	14,782	6,088	3,415	188,636
Texas	12,763,954	1,287,721	409,630	25,220	32,565	32,753	55,351	70,899	24,083	1,778	635,343
Utah	1,116,251	217,769	162,166	6,126	8,013	15,781	2,121	14,265	6,205	3,092	0
Vermont	546,901	82,298	45,264	3,343	1,855	4,280	1,863	3,983	819	1,330	19,561
Virginia	4,561,874	823,715	554,333	49,001	47,413	58,514	13,983	54,440	27,470	18,561	0
Washington	3,534,584	630,712	426,470	38,552	32,957	40,318	11,151	45,604	23,057	12,604	0
West Virginia	1,316,173	270,096	57,524	2,541	2,446	6,312	1,840	5,093	5,624	1,146	186,569
Wisconsin	3,929,920	746,350	534,988	34,266	33,155	46,619	13,622	53,479	4,807	25,414	0
Wyoming	509,084	84,824	54,456	5,934	2,218	5,945	2,839	6,434	2,857	4,142	0

a/ Student support services included staff in attendance and social work services, guidance, health, psychology, speech pathology and audiology.
b/ Instructional staff support services included supervisors of instruction (not department chairmen), curriculum coordinators and inservice training staff, school library, audiovisual and educational television staff, and staff engaged in developing computer-assisted instruction.
c/ Other support services included business office and research activities that did not appear in general administration.
d/ This category included expenditures for employee benefits by the state for/ or on the behalf of the local education agency for instruction-related and noninstruction-related support services.
e/ Alaska reported expenditures of $10,598 thousand for employee benefits for instructional staff support services, school administration, student transportation, and other support services. This amount was distributed between these functions.
f/ Arizona reported expenditures of $38,432 thousand for employee benefits for student support services, instructional staff support services, school administration, and other support services. This amount was distributed among these functions.
g/ Connecticut reported all employee benefits as direct support by the state for/ or on behalf of local agencies.
h/ Delaware reported expenditures of $7,914 thousand for employee benefits for instructional staff support services, school administration, and general administration. This amount was distributed among these functions.
i/ The District of Columbia could not report noninstruction-related support services for student transportation. In the District of Columbia, public school students used public transportation, and free public school busing comparable to practices in other states was not provided except for transportation of the disabled.
j/ Hawaii did not provide employee benefits for staff providing school transportation.
k/ Kentucky reported expenditures of $6,595 thousand for employee benefits for instruction, instructional staff support services, and other support services. This total was distributed among these functions.
l/ New Jersey reported all employee benefits other than instruction benefits as direct support by the state for and on behalf of local agencies.
m/ New Mexico reported expenditures of $5,167 thousand for employee benefits for general administration and other support services. This total was distributed between these functions.
NOTE: National totals for total employee benefits, instruction, student support services, instructional staff support services, school administration, general administration, student transportation, and other support services have been imputed based upon current year data due to special cases in Alaska, Arizona, Delaware, Kentucky, and New Mexico.
SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data, "National Public Education Financial Survey."

Table 23.--Current expenditures per pupil in membership for employee benefits for instruction, instruction-related, and noninstruction-related support service subfunctions, and direct program support, and student membership for public elementary and secondary education, by subfunction and state: School year 1989-90

State	Student membership	Total employee benefits expenditure	Instruction-related			Noninstruction-related support services					Direct program support for employee benefits d/
			Instruction	Student support services a/	Instructional staff support services b/	School administration	General administration	Operations and maintenance	Student transportation	Other support services c/	
United States	40,542,707	$740	$404	$30	$24	$41	$15	$49	$16	$18	$143
Alabama	723,743	461	343	13	15	33	11	22	17	7	0
Alaska e/	109,280	1,283	704	123	23	41	118	241	15	18	0
Arizona f/	607,615	415	267	17	13	23	18	53	14	10	0
Arkansas	434,960	470	135	9	9	12	12	12	7	2	273
California	4,771,978	767	405	41	31	61	5	71	19	37	95
Colorado	562,755	583	397	30	21	44	8	43	16	24	0
Connecticut g/	461,560	700	0	0	0	0	0	0	0	0	700
Delaware h/	97,808	998	768	17	24	42	15	69	19	46	0
District of Columbia i/	81,301	1,449	166	59	25	25	5	85	0	22	1,061
Florida	1,789,925	853	538	43	51	68	11	66	33	40	0
Georgia	1,126,535	672	477	22	31	45	10	26	16	14	30
Hawaii j/	169,493	366	265	26	18	25	4	22	0	7	0
Idaho	214,932	481	225	15	9	22	8	24	11	4	164
Illinois	1,797,355	625	300	27	20	32	18	53	10	18	147
Indiana	954,165	678	348	22	13	32	9	35	17	6	195
Iowa	478,486	596	408	44	28	41	19	38	16	2	0
Kansas	430,864	521	270	20	11	25	49	30	6	11	99
Kentucky k/	630,688	459	9	2	1	11	5	28	21	0	382
Louisiana	783,025	657	464	24	26	44	32	29	27	10	0
Maine	213,775	924	242	10	10	20	15	39	26	15	546
Maryland	698,806	1,085	270	18	23	33	2	64	24	11	639
Massachusetts	825,588	598	69	19	9	6	44	83	2	36	331
Michigan	1,576,785	1,063	387	46	30	51	14	54	25	17	440
Minnesota	739,553	733	551	26	32	38	13	42	15	15	0
Mississippi	502,020	345	260	13	11	21	14	12	10	4	0
Missouri	807,934	459	314	20	16	32	16	36	11	13	0
Montana	151,265	648	474	17	18	40	33	48	14	3	0
Nebraska	270,920	594	434	22	18	40	23	41	8	8	0
Nevada	186,834	640	421	24	13	53	10	56	25	39	0
New Hampshire	171,696	586	365	30	21	34	18	30	4	85	0
New Jersey l/	1,076,005	918	171	0	0	0	0	0	0	0	747
New Mexico m/	296,057	501	350	28	37	22	8	35	12	10	0
New York	2,565,841	1,185	914	52	27	60	23	84	1	23	0
North Carolina	1,080,744	628	455	28	26	48	11	30	22	9	0
North Dakota	117,816	551	406	15	18	34	35	27	8	6	0
Ohio	1,764,410	784	498	49	26	65	23	63	34	27	0

Table 23.--Current expenditures per pupil in membership for employee benefits for instruction, instruction-related, and noninstruction-related support service subfunctions, and direct program support, and student membership for public elementary and secondary education, by subfunction and state: School year 1989-90--Continued

State	Student membership	Total employee benefits expenditure	Instruction-related			Noninstruction-related support services					Direct program support for employee benefits d/
			Instruction	Student support services a/	Instructional staff support services b/	School administration	General administration	Operations and maintenance	Student transportation	Other support services c/	
Oklahoma	578,580	$510	$256	$12	$11	$27	$11	$18	$11	$6	$159
Oregon	472,394	1,088	701	57	55	85	21	92	28	49	0
Pennsylvania	1,655,279	1,257	667	48	29	53	23	76	15	22	325
Rhode Island	135,729	1,128	662	48	29	54	24	74	14	17	203
South Carolina	616,177	521	356	22	30	38	27	25	10	13	0
South Dakota	127,329	429	307	17	12	31	15	29	6	12	0
Tennessee	819,660	534	229	8	11	25	2	18	7	4	230
Texas	3,328,514	387	123	8	10	10	17	21	7	1	191
Utah	438,554	497	370	14	18	36	5	33	14	7	0
Vermont	94,779	868	478	35	20	45	20	42	9	14	206
Virginia	985,346	836	563	50	48	59	14	55	28	19	0
Washington	810,232	778	526	48	41	50	14	56	28	16	0
West Virginia	327,540	825	176	8	7	19	6	19	17	3	570
Wisconsin	782,905	953	683	44	42	60	17	68	6	32	0
Wyoming	97,172	873	560	61	23	61	29	66	29	43	0

a/ Student support services included staff in attendance and social work services, guidance, health, psychology, speech pathology and audiology.
b/ Instructional staff support services included supervisors of instruction (not department chairmen), curriculum coordinators and inservice training staff, school library, audiovisual and educational television staff, and staff engaged in developing computer-assisted instruction.
c/ Other support services included business office and research activities that did not appear in general administration.
d/ This category included expenditures for employee benefits by the state for/ or on the behalf of the local education agency for instruction-related and noninstruction-related support services.
e/ Alaska reported expenditures of $10,598 thousand for employee benefits for instructional staff support services, school administration, student transportation, and other support services. This amount was distributed between these functions.
f/ Arizona reported expenditures of $38,432 thousand for employee benefits for student support services, instructional staff support services, school administration, and other support services. This amount was distributed among these functions.
g/ Connecticut reported all employee benefits as direct support by the state for/ or on behalf of local agencies.
h/ Delaware reported expenditures of $7,914 thousand for employee benefits for instructional staff support services, school administration, and general administration. This amount was distributed among these functions.
i/ The District of Columbia could not report noninstruction-related support services for student transportation. In the District of Columbia, public school students used public transportation, and free public school busing comparable to practices in other states was not provided except for transportation of the disabled.
j/ Hawaii did not provide employee benefits for staff providing school transportation.
k/ Kentucky reported expenditures of $6,595 thousand for employee benefits for instruction, instructional staff support services, and other support services. This total was distributed among these functions.
l/ New Jersey reported all employee benefits other than instruction benefits as direct support by the state for and on behalf of local agencies.
m/ New Mexico reported expenditures of $5,167 thousand for employee benefits for general administration and other support services. This total was distributed between these functions.
NOTE: National totals for total employee benefits, instruction, student support services, instructional staff support services, school administration, general administration, student transportation, and other support services have been imputed based upon current year data due to special cases in Alaska, Arizona, Delaware, Kentucky, and New Mexico.
SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data, "National Public Education Financial Survey."

Table 24.--Percentage distribution of current expenditures for employee benefits for instruction, instruction-related, and noninstruction-related support service subfunctions, and direct program support as a percentage of total current expenditures for public elementary and secondary education, by subfunction and state: School year 1989-90

State	Total employee benefits expenditure	Instruction-related			Noninstruction-related support services					Direct program support for employee benefits d/
		Instruction	Student support services a/	Instructional staff support services b/	School Administration	General Administration	Operations and Maintenance	Student Transportation	Other support services c/	
United States	15.9	8.7	0.6	0.5	0.9	0.3	1.1	0.3	0.4	3.1
Alabama	14.6	10.9	0.4	0.5	1.1	0.3	0.7	0.5	0.2	0.0
Alaska e/	17.0	9.4	1.6	0.3	0.5	1.6	3.2	0.2	0.2	0.0
Arizona f/	11.2	7.2	0.4	0.4	0.6	0.5	1.4	0.4	0.3	0.0
Arkansas	14.7	4.2	0.3	0.3	0.4	0.4	0.4	0.2	0.1	8.4
California	17.0	9.0	0.9	0.7	1.4	0.1	1.6	0.4	0.8	2.1
Colorado	13.5	9.1	0.7	0.5	1.0	0.2	1.0	0.4	0.6	0.0
Connecticut g/	9.7	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	9.7
Delaware h/	19.2	14.7	0.3	0.5	0.8	0.3	1.3	0.4	0.9	0.0
District of Columbia i/	18.6	2.1	0.8	0.3	0.3	0.1	1.1	0.0	0.3	13.6
Florida	18.5	11.7	0.9	1.1	1.5	0.2	1.5	0.7	0.9	0.0
Georgia	17.4	12.2	0.6	0.8	1.2	0.3	0.7	0.4	0.4	0.8
Hawaii j/	8.8	6.4	0.6	0.4	0.6	0.1	0.5	0.0	0.2	0.0
Idaho	16.5	7.7	0.5	0.3	0.8	0.3	0.8	0.4	0.1	5.6
Illinois	13.7	6.6	0.6	0.4	0.7	0.4	1.2	0.2	0.4	3.2
Indiana	16.0	8.3	0.5	0.3	0.8	0.2	0.8	0.4	0.1	4.6
Iowa	14.3	9.7	1.1	0.7	1.0	0.5	0.9	0.4	0.0	0.0
Kansas	12.1	6.3	0.5	0.2	0.6	1.1	0.7	0.1	0.3	2.3
Kentucky k/	13.6	0.3	0.0	0.0	0.3	0.1	0.8	0.6	0.0	11.5
Louisiana	18.4	13.0	0.7	0.7	1.2	0.9	0.8	0.8	0.3	0.0
Maine	18.7	4.9	0.2	0.2	0.4	0.3	0.8	0.5	0.3	11.1
Maryland	19.6	4.9	0.3	0.4	0.6	0.0	1.2	0.4	0.2	11.6
Massachusetts	10.3	1.2	0.3	0.2	0.1	0.8	1.4	0.0	0.6	5.7
Michigan	21.0	7.6	0.9	0.6	1.0	0.3	1.1	0.5	0.3	8.7
Minnesota	15.6	11.7	0.6	0.7	0.8	0.3	0.9	0.3	0.3	0.0
Mississippi	11.8	8.9	0.4	0.4	0.7	0.5	0.4	0.3	0.2	0.0
Missouri	11.3	7.7	0.5	0.4	0.8	0.4	0.9	0.3	0.3	0.0
Montana	15.2	11.2	0.4	0.4	0.9	0.8	1.1	0.3	0.1	0.0
Nebraska	13.1	9.5	0.5	0.4	0.9	0.5	0.9	0.2	0.2	0.0
Nevada	16.8	11.0	0.6	0.3	1.4	0.3	1.5	0.7	1.0	0.0
New Hampshire	12.2	7.6	0.6	0.4	0.7	0.4	0.6	0.1	1.8	0.0
New Jersey l/	12.4	2.3	0.0	0.0	0.0	0.0	0.0	0.0	0.0	10.1
New Mexico m/	14.5	10.2	0.8	1.1	0.6	0.2	1.0	0.3	0.3	0.0
New York	16.8	13.0	0.7	0.4	0.9	0.3	1.2	0.0	0.3	0.0
North Carolina	15.8	11.5	0.7	0.7	1.2	0.3	0.7	0.5	0.2	0.0
North Dakota	14.2	10.4	0.4	0.5	0.9	0.9	0.7	0.2	0.2	0.0
Ohio	17.3	10.9	1.1	0.6	1.4	0.5	1.4	0.8	0.6	0.0

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Table 24.--Percentage distribution of current expenditures for employee benefits for instruction, instruction-related, and noninstruction-related support service subfunctions, and direct program support as a percentage of total current expenditures for public elementary and secondary education, by subfunction and state: School year 1989-90--Continued

State	Total employee benefits expenditure	Instruction-related			Noninstruction-related support services					Direct program support for employee benefits d/
		Instruction	Student support services a/	Instructional staff support services b/	School administration	General administration	Operations and maintenance	Student transportation	Other support services c/	
Oklahoma	15.4	7.8	0.4	0.3	0.8	0.3	0.5	0.3	0.2	4.8
Oregon	22.2	14.3	1.2	1.1	1.7	0.4	1.9	0.6	1.0	0.0
Pennsylvania	22.5	11.9	0.9	0.5	0.9	0.4	1.4	0.3	0.4	5.8
Rhode Island	19.3	11.4	0.8	0.5	0.9	0.4	1.3	0.2	0.3	3.5
South Carolina	13.8	9.4	0.6	0.8	1.0	0.7	0.7	0.3	0.3	0.0
South Dakota	12.1	8.7	0.5	0.3	0.9	0.4	0.8	0.2	0.3	0.0
Tennessee	15.6	6.7	0.2	0.3	0.7	0.1	0.5	0.2	0.1	6.8
Texas	10.2	3.2	0.2	0.3	0.3	0.4	0.6	0.2	0.0	5.0
Utah	19.5	14.5	0.5	0.7	1.4	0.2	1.3	0.6	0.3	0.0
Vermont	14.9	8.3	0.6	0.3	0.8	0.3	0.7	0.1	0.2	3.6
Virginia	18.1	12.2	1.1	1.0	1.3	0.3	1.2	0.6	0.4	0.0
Washington	17.9	12.1	1.1	0.9	1.1	0.3	1.3	0.7	0.4	0.0
West Virginia	20.6	4.4	0.2	0.2	0.5	0.1	0.5	0.4	0.1	14.2
Wisconsin	18.9	13.6	0.9	0.8	1.2	0.3	1.4	0.1	0.6	0.0
Wyoming	16.8	10.7	1.2	0.4	1.2	0.6	1.3	0.6	0.8	0.0

a/ Student support services included staff in attendance and social work services, guidance, health, psychology, speech pathology and audiology.
b/ Instructional staff support services included supervisors of instruction (not department chairmen), curriculum coordinators and inservice training staff, school library, audiovisual and educational television staff, and staff engaged in developing computer-assisted instruction.
c/ Other support services included business office and research activities that did not appear in general administration.
d/ This category included expenditures for employee benefits by the state for/ or on the behalf of the local education agency for instruction-related and noninstruction-related support services.
e/ Alaska reported expenditures of $10,598 thousand for employee benefits for instructional staff support services, school administration, student transportation, and other support services. This amount was distributed between these functions.
f/ Arizona reported expenditures of $38,432 thousand for employee benefits for student support services, instructional staff support services, school administration, and other support services. This amount was distributed among these functions.
g/ Connecticut reported all employee benefits as direct support by the state for/ or on behalf of local agencies.
h/ Delaware reported expenditures of $7,914 thousand for employee benefits for instructional staff support services, school administration, and general administration. This amount was distributed among these functions.
i/ The District of Columbia could not report noninstruction-related support services for student transportation. In the District of Columbia, public school students used public transportation, and free public school busing comparable to practices in other states was not provided except for transportation of the disabled.
j/ Hawaii did not provide employee benefits for staff providing school transportation.
k/ Kentucky reported expenditures of $6,595 thousand for employee benefits for instruction, instructional staff support services, and other support services. This total was distributed among these functions.
l/ New Jersey reported all employee benefits other than instruction benefits as direct support by the state for and on behalf of local agencies.
m/ New Mexico reported expenditures of $5,167 thousand for employee benefits for general administration and other support services. This total was distributed between these functions.
NOTE: National totals for total employee benefits, instruction, student support services, instructional staff support services, school administration, general administration, student transportation, and other support services have been imputed based upon current year data due to special cases in Alaska, Arizona, Delaware, Kentucky, and New Mexico.
SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data, "National Public Education Financial Survey."

Table 25.--Current expenditures for purchased services for instruction, instruction-related, and noninstruction-related support service subfunctions for public elementary and secondary education, by subfunction and state: School year 1989-90 (In thousands of dollars)

State	Current expenditure	Total purchased services expenditure	Instruction-related			Noninstruction-related support services				
			Instruction	Student support services a/	Instructional staff support services b/	School administration	General administration	Operations and maintenance	Student transportation	Other support services c/
United States	$187,384,049	$15,388,841	$2,843,158	$439,191	$577,036	$264,118	$1,452,136	$5,712,064	$3,238,732	$862,407
Alabama d/	2,275,233	106,547	7,265	1,159	1,599	4,665	10,901	76,041	2,590	2,327
Alaska e/	822,472	46,301	11,733	21	2,557	1,111	6,390	11	24,475	3
Arizona f/	2,260,980	184,081	32,255	5,111	7,029	3,054	17,565	69,525	39,200	10,342
Arkansas	1,404,545	91,395	12,493	2,857	3,976	1,564	6,633	57,795	3,521	2,555
California	21,485,782	1,770,137	291,349	35,619	114,824	35,240	46,992	865,189	247,656	133,278
Colorado	2,451,885	208,380	29,226	3,814	8,413	3,523	42,814	86,173	11,106	23,310
Connecticut g/	3,342,033	458,899	224,552	24,394	5,935	12,708	24,785	92,272	48,665	25,589
Delaware h/	511,718	36,915	4,669	253	1,028	435	2,433	6,734	19,966	1,496
District of Columbia i/	636,383	18,331	2,160	2,071	888	3,694	2,502	5,348	0	1,668
Florida	8,228,531	573,317	285,730	9,809	26,747	12,222	25,054	134,429	29,686	50,640
Georgia	4,414,016	182,391	23,072	4,641	10,730	3,935	10,471	83,510	21,056	24,976
Hawaii	699,977	74,692	10,939	2,855	1,963	1,737	761	31,527	20,777	4,131
Idaho	627,794	49,803	7,870	1,485	1,667	885	3,369	23,646	9,945	936
Illinois	8,125,493	767,033	76,638	25,383	29,760	11,235	84,900	240,772	254,406	43,940
Indiana	4,024,098	330,019	20,760	4,329	6,470	2,059	11,396	205,100	68,370	11,535
Iowa	2,004,742	130,799	26,038	17,193	9,240	4,353	35,737	26,140	9,666	2,433
Kansas	1,848,302	107,879	5,937	2,129	6,666	3,810	16,091	39,619	29,644	3,984
Kentucky	2,094,231	98,390	48	2,678	27	52	24,102	51,529	11,994	7,960
Louisiana	2,602,793	219,304	7,513	2,753	1,911	3,390	33,354	126,903	38,657	4,824
Maine	1,048,195	86,230	17,093	1,899	1,767	3,735	5,251	34,023	17,604	4,859
Maryland	3,845,123	273,428	38,354	2,849	6,785	6,299	5,909	105,439	97,748	10,045
Massachusetts	4,760,390	974,860	267,426	18,294	14,001	8,942	191,568	261,515	203,698	9,417
Michigan	8,025,621	597,973	53,426	14,240	30,595	9,156	39,204	322,384	51,881	77,088
Minnesota	3,474,398	266,429	48,879	3,280	15,828	4,525	24,153	38,397	117,274	14,093
Mississippi	1,473,807	65,271	11,688	1,643	3,126	3,444	11,544	30,143	2,660	1,022
Missouri	3,288,738	300,458	37,667	2,866	12,893	4,258	28,577	71,849	123,015	19,334
Montana	641,345	73,696	8,048	2,052	1,369	888	6,637	33,725	20,055	922
Nebraska j/	1,233,431	35,462	8,655	603	1,152	407	2,275	10,037	9,790	2,542
Nevada	712,898	26,407	2,862	452	888	506	5,408	11,671	2,233	2,387
New Hampshire	821,671	96,772	12,099	3,977	2,535	2,869	19,707	19,605	33,050	2,932
New Jersey k/	7,971,100	565,271	35,380	5,643	7,787	3,299	69,571	172,020	260,240	11,332
New Mexico l/	1,021,082	78,100	11,858	2,086	1,366	1,216	6,814	9,812	40,757	4,188
New York	18,090,978	1,964,259	388,466	91,931	33,157	15,115	137,567	598,027	603,982	96,013
North Carolina	4,288,474	221,648	25,781	10,372	15,299	4,453	14,510	132,235	8,128	10,870
North Dakota	459,391	35,991	6,147	1,855	1,244	587	4,844	10,768	9,185	1,362
Ohio	8,070,267	641,389	119,568	22,380	21,729	24,889	25,373	331,820	55,441	40,191

Table 25.--Current expenditures for purchased services for instruction, instruction-related, and noninstruction-related support service subfunctions for public elementary and secondary education, by subfunction and state: School year 1989-90 (In thousands of dollars)--Continued

State	Current expenditure	Total purchased services expenditure	Instruction-related			Noninstruction-related support services				
			Instruction	Student support services a/	Instructional staff support services b/	School administration	General administration	Operations and maintenance	Student transportation	Other support services c/
Oklahoma m/	$1,907,379	$96,937	$18,691	$1,326	$581	$1,743	$13,422	$47,544	$6,957	$6,674
Oregon	2,317,652	240,035	61,673	8,698	12,566	5,163	12,486	78,654	36,326	24,470
Pennsylvania	9,241,300	918,935	112,369	17,029	20,231	12,094	79,778	302,234	306,691	68,509
Rhode Island	786,969	75,837	17,693	2,386	2,227	1,067	3,572	23,578	23,054	2,260
South Carolina	2,326,105	150,017	11,840	3,812	8,578	2,124	7,682	107,809	1,528	6,646
South Dakota	447,177	50,644	11,755	917	978	740	2,456	20,958	10,780	2,061
Tennessee	2,790,808	224,156	134,987	7,952	9,366	5,446	6,164	22,592	33,071	4,576
Texas	12,763,954	763,081	158,546	22,579	48,749	12,789	201,956	255,120	42,001	21,341
Utah	1,116,251	51,305	10,381	1,016	3,096	1,075	4,675	24,836	4,115	2,111
Vermont	546,901	71,185	15,114	3,931	1,556	2,771	17,504	13,064	14,364	2,881
Virginia	4,561,874	285,735	19,425	4,681	15,829	2,377	9,471	197,155	23,425	13,373
Washington	3,534,584	227,243	52,042	11,120	19,256	5,461	23,126	61,169	36,404	18,666
West Virginia	1,316,173	83,542	6,979	2,995	4,755	432	7,296	55,508	4,143	1,435
Wisconsin	3,929,920	341,904	30,010	9,113	15,264	5,321	54,228	62,711	145,216	20,041
Wyoming	509,084	50,029	8,017	6,659	1,053	1,252	3,172	23,398	3,635	2,843

a/ Student support services included staff in attendance and social work services, guidance, health, psychology, speech pathology and audiology.
b/ Instructional staff support services included only supervisors of instruction (not department chairmen), curriculum coordinators and inservice training staff, school library staff, audiovisual staff, educational television staff, and staff engaged in the development of computer-assisted instruction.
c/ Other support services included business office and research activities that did not appear in general administration.
d/ Alabama reported expenditures of $12,349 thousand for purchased services for instruction, student support services, instructional staff support services and other support services. This amount was distributed among these functions.
e/ Alaska could not report expenditures for purchased services for instruction, instructional staff support services, school administration, and general administration. NCES imputed values for these functions.
f/ Arizona could not report any expenditures for purchased services. NCES imputed values for all functions of purchased services.
g/ Connecticut reported expenditures of $1,833,643 thousand for all instructional objects and expenditures of $1,021,465 for all instruction-related and noninstruction-related support service functions. This amount was distributed among these functions using a raking procedure.
h/ Delaware reported expenditures of $10,061 thousand for purchased services for instruction, instructional staff support services, school administration, general administration, and other support services. This amount was distributed among these functions.
i/ The District of Columbia could not report noninstruction-related support services for student transportation. In the District of Columbia, public school students used public transportation, and free public school busing comparable to practices in other states was not provided except for transportation of the disabled.
j/ Nebraska reported expenditures of $2,682 thousand for purchased services for school administration and general administration. This amount was distributed among these functions.
k/ New Jersey reported expenditures of $63,441 thousand for purchased services for instruction, student support services, instructional staff support services, school administration, and other support services. This amount was distributed among these functions.
l/ New Mexico reported expenditures of $14,307 thousand for purchased services for student support services, school administration, general administration, and other support services. This amount was distributed among these functions.
m/ Oklahoma reported expenditures of $20,433 thousand for purchased services for instruction and school administration. This amount was distributed among these functions.
NOTE: National totals for total purchased services, instruction, student support services, instructional staff support services, school administration, general administration, operations and maintenance, student transportation, and other support services were imputed based on current year data due to special cases in Alabama, Alaska, Arizona, Connecticut, Delaware, Nebraska, New Jersey, New Mexico, and Oklahoma.
SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data, "National Public Education Financial Survey."

Table 26.–Current expenditures per pupil in membership for purchased services for instruction, instruction-related, and noninstruction-related support service subfunctions, and student membership for public elementary and secondary education, by subfunction and state: School year 1989-90

State	Student membership	Total purchased services expenditure	Instruction-related			Noninstruction-related support services				
			Instruction	Student support services a/	Instructional staff support services b/	School administration	General administration	Operations and maintenance	Student transportation	Other support services c/
United States	40,542,707	$380	$70	$11	$14	$7	$36	$141	$80	$21
Alabama d/	723,743	147	10	2	2	6	15	105	4	3
Alaska e/	109,280	424	107	0	23	10	58	0	224	0
Arizona f/	607,615	303	53	8	12	5	29	114	65	17
Arkansas	434,960	210	29	7	9	4	15	133	8	6
California	4,771,978	371	61	7	24	7	10	181	52	28
Colorado	562,755	370	52	7	15	6	76	153	20	41
Connecticut g/	461,560	994	487	53	13	28	54	200	105	55
Delaware h/	97,808	377	48	3	11	4	25	69	203	15
District of Columbia i/	81,301	225	27	25	11	45	31	66	0	21
Florida	1,789,925	320	160	5	15	7	14	75	16	28
Georgia	1,126,535	162	20	4	10	3	9	74	19	22
Hawaii	169,493	441	65	17	12	10	4	186	123	24
Idaho	214,932	232	37	7	8	4	16	110	46	4
Illinois	1,797,355	427	43	14	17	6	47	134	142	24
Indiana	954,165	346	22	5	7	2	12	215	72	12
Iowa	478,486	273	54	36	19	9	75	55	20	5
Kansas	430,864	250	14	5	15	9	37	92	69	9
Kentucky	630,688	156	0	4	0	0	38	82	19	13
Louisiana	783,025	280	10	4	2	4	43	162	49	6
Maine	213,775	403	80	9	8	17	25	159	82	23
Maryland	698,806	391	55	4	10	9	8	151	140	14
Massachusetts	825,588	1,181	324	22	17	11	232	317	247	11
Michigan	1,576,785	379	34	9	19	6	25	204	33	49
Minnesota	739,553	360	66	4	21	6	33	52	159	19
Mississippi	502,020	130	23	3	6	7	23	60	5	2
Missouri	807,934	372	47	4	16	5	35	89	152	24
Montana	151,265	487	53	14	9	6	44	223	133	6
Nebraska j/	270,920	131	32	2	4	2	8	37	36	9
Nevada	186,834	141	15	2	5	3	29	62	12	13
New Hampshire	171,696	564	70	23	15	17	115	114	192	17
New Jersey k/	1,076,005	525	33	5	7	3	65	160	242	11
New Mexico l/	296,057	264	40	7	5	4	23	33	138	14
New York	2,565,841	766	151	36	13	6	54	233	235	37
North Car	1,080,744	205	24	10	14	4	13	122	8	10
North Dakota	117,816	305	52	16	11	5	41	91	78	12
Ohio	1,764,410	364	68	13	12	14	14	188	31	23

Table 26.--Current expenditures per pupil in membership for purchased services for instruction, instruction-related, and noninstruction-related support service subfunctions, and student membership for public elementary and secondary education, by subfunction and state: School year 1989-90--Continued

State	Student membership	Total purchased services expenditure	Instruction-related			Noninstruction-related support services				
			Instruction	Student support services a/	Instructional staff support services b/	School administration	General administration	Operations and maintenance	Student transportation	Other support services c/
Oklahoma m/	578,580	$168	$32	$2	$1	$3	$23	$82	$12	$12
Oregon	472,394	508	131	18	27	11	26	167	77	52
Pennsylvania	1,655,279	555	68	10	12	7	48	183	185	41
Rhode Island	135,729	559	130	18	16	8	26	174	170	17
South Carolina	616,177	243	19	6	14	3	12	175	2	11
South Dakota	127,329	398	92	7	8	6	19	165	85	16
Tennessee	819,660	273	165	10	11	7	8	28	40	6
Texas	3,328,514	229	48	7	15	4	61	77	13	6
Utah	438,554	117	24	2	7	2	11	57	9	5
Vermont	94,779	751	159	41	16	29	185	138	152	30
Virginia	985,346	290	20	5	16	2	10	200	24	14
Washington	810,232	280	64	14	24	7	29	75	45	23
West Virginia	327,540	255	21	9	15	1	22	169	13	4
Wisconsin	782,905	437	38	12	19	7	69	80	185	26
Wyoming	97,172	515	83	69	11	13	33	241	37	29

a/ Student support services included staff in attendance and social work services, guidance, health, psychology, speech pathology and audiology.
b/ Instructional staff support services included only supervisors of instruction (not department chairmen), curriculum coordinators and inservice training staff, school library staff, audiovisual staff, educational television staff, and staff engaged in the development of computer-assisted instruction.
c/ Other support services included business office and research activities that did not appear in general administration.
d/ Alabama reported expenditures of $12,349 thousand for purchased services for instruction, student support services, instructional staff support services and other support services. This amount was distributed among these functions.
e/ Alaska could not report expenditures for purchased services for instruction, instructional staff support services, school administration, and general administration. NCES imputed values for these functions.
f/ Arizona could not report any expenditures for purchased services. NCES imputed values for all functions of purchased services.
g/ Connecticut reported expenditures of $1,833,643 thousand for all instructional objects and expenditures of $1,021,465 for all instruction-related and noninstruction-related support service functions. This amount was distributed among these functions using a raking procedure.
h/ Delaware reported expenditures of $10,061 thousand for purchased services for instruction, instructional staff support services, school administration, general administration, and other support services. This amount was distributed among these functions.
i/ The District of Columbia could not report noninstruction-related support services for student transportation. In the District of Columbia, public school students used public transportation, and free public school busing comparable to practices in other states was not provided except for transportation of the disabled.
j/ Nebraska reported expenditures of $2,682 thousand for purchased services for school administration and general administration. This amount was distributed among these functions.
k/ New Jersey reported expenditures of $63,441 thousand for purchased services for instruction, student support services, instructional staff support services, school administration, and other support services. This amount was distributed among these functions.
l/ New Mexico reported expenditures of $14,307 thousand for purchased services for student support services, school administration, general administration, and other support services. This amount was distributed among these functions.
m/ Oklahoma reported expenditures of $20,433 thousand for purchased services for instruction and school administration. This amount was distributed among these functions.
NOTE: National totals for total purchased services, instruction, student support services, instructional staff support services, school administration, general administration, operations and maintenance, student transportation, and other support services were imputed based on current year data due to special cases in Alabama, Alaska, Arizona, Connecticut, Delaware, Nebraska, New Jersey, New Mexico, and Oklahoma.
SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data, "National Public Education Financial Survey."

Table 27.–Percentage distribution of current expenditures for purchased services for instruction, instruction-related, and noninstruction-related support service subfunctions as a percentage of total current expenditures for public elementary and secondary education, by subfunction and state: School year 1989-90

State	Total purchased services expenditure	Instruction-related			Noninstruction-related support services				
		Instruction	Student support services a/	Instructional staff support services b/	School administration	General administration	Operations and maintenance	Student transportation	Other support services
United States	8.1	1.5	0.2	0.3	0.1	0.8	3.0	1.7	0.5
Alabama d/	4.7	0.3	0.1	0.1	0.2	0.5	3.3	0.1	0.1
Alaska e/	5.6	1.4	0.0	0.3	0.1	0.8	0.0	3.0	0.0
Arizona f/	8.1	1.4	0.2	0.3	0.1	0.8	3.1	1.7	0.5
Arkansas	6.6	0.9	0.2	0.3	0.1	0.5	4.1	0.3	0.2
California	8.3	1.4	0.2	0.5	0.2	0.2	4.0	1.2	0.6
Colorado	8.5	1.2	0.2	0.3	0.1	1.7	3.5	0.5	1.0
Connecticut g/	13.8	6.7	0.7	0.2	0.4	0.7	2.8	1.5	0.8
Delaware h/	7.2	0.9	0.0	0.2	0.1	0.5	1.3	3.9	0.3
District of Columbia i/	2.8	0.3	0.3	0.1	0.6	0.4	0.8	0.0	0.3
Florida	6.8	3.5	0.1	0.3	0.1	0.3	1.6	0.3	0.6
Georgia	4.1	0.5	0.1	0.2	0.1	0.2	1.9	0.5	0.6
Hawaii	10.7	1.6	0.4	0.3	0.2	0.1	4.5	3.0	0.6
Idaho	7.9	1.3	0.2	0.3	0.1	0.5	3.8	1.6	0.1
Illinois	9.3	0.9	0.3	0.4	0.1	1.0	3.0	3.1	0.5
Indiana	8.3	0.5	0.1	0.2	0.1	0.3	5.1	1.7	0.3
Iowa	6.6	1.3	0.9	0.5	0.2	1.8	1.3	0.5	0.1
Kansas	5.6	0.3	0.1	0.4	0.2	0.9	2.1	1.6	0.2
Kentucky	4.8	0.0	0.1	0.0	0.0	1.2	2.5	0.6	0.4
Louisiana	7.9	0.3	0.1	0.1	0.1	1.2	4.5	1.4	0.2
Maine	8.3	1.6	0.2	0.2	0.4	0.5	3.2	1.7	0.5
Maryland	7.2	1.0	0.1	0.2	0.2	0.2	2.7	2.5	0.3
Massachusetts	20.5	5.6	0.4	0.3	0.2	4.0	5.5	4.3	0.2
Michigan	7.5	0.7	0.2	0.4	0.1	0.5	4.0	0.6	1.0
Minnesota	7.7	1.4	0.1	0.5	0.1	0.7	1.1	3.4	0.4
Mississippi	4.4	0.8	0.1	0.2	0.2	0.8	2.0	0.2	0.1
Missouri	9.1	1.1	0.1	0.4	0.1	0.9	2.2	3.7	0.6
Montana	11.4	1.3	0.3	0.2	0.1	1.0	5.3	3.1	0.1
Nebraska j/	2.8	0.7	0.0	0.1	0.0	0.2	0.8	0.8	0.2
Nevada	3.7	0.4	0.1	0.1	0.1	0.8	1.6	0.3	0.3
New Hampshire	11.8	1.5	0.5	0.3	0.3	2.4	2.4	4.0	0.4
New Jersey k/	7.1	0.4	0.1	0.1	0.0	0.9	2.2	3.3	0.1
New Mexico l/	7.7	1.2	0.2	0.1	0.1	0.7	1.0	4.0	0.4
New York	10.8	2.1	0.5	0.2	0.1	0.8	3.3	3.3	0.5
North Carolina	5.2	0.6	0.2	0.4	0.1	0.3	3.1	0.2	0.3
North Dakota	7.8	1.3	0.4	0.3	0.1	1.1	2.3	2.0	0.3
Ohio	8.0	1.5	0.3	0.3	0.3	0.3	4.1	0.7	0.5

Table 27.--Percentage distribution of current expenditures for purchased services for instruction, instruction-related, and noninstruction-related support service subfunctions as a percentage of total current expenditures for public elementary and secondary education, by subfunction and state: School year 1989-90--Continued

State	Total purchased services expenditure	Instruction-related			Noninstruction-related support services				
		Instruction	Student support services a/	Instructional staff support services b/	School administration	General administration	Operations and maintenance	Student transportation	Other support services c/
Oklahoma m/	5.1	1.0	0.1	0.0	0.1	0.7	2.5	0.4	0.3
Oregon	10.4	2.7	0.4	0.5	0.2	0.5	3.4	1.6	1.1
Pennsylvania	9.9	1.2	0.2	0.2	0.1	0.9	3.3	3.3	0.7
Rhode Island	9.6	2.2	0.3	0.3	0.1	0.5	3.0	2.9	0.3
South Carolina	6.5	0.5	0.2	0.4	0.1	0.3	4.6	0.1	0.3
South Dakota	11.3	2.6	0.2	0.2	0.2	0.5	4.7	2.4	0.5
Tennessee	8.0	4.8	0.3	0.3	0.2	0.2	0.8	1.2	0.2
Texas	6.0	1.2	0.2	0.4	0.1	1.6	2.0	0.3	0.2
Utah	4.6	0.9	0.1	0.3	0.1	0.4	2.2	0.4	0.2
Vermont	13.0	2.8	0.7	0.3	0.5	3.2	2.4	2.6	0.5
Virginia	6.2	0.4	0.1	0.3	0.1	0.2	4.3	0.5	0.3
Washington	6.4	1.5	0.3	0.5	0.2	0.7	1.7	1.0	0.5
West Virginia	6.3	0.5	0.2	0.4	0.0	0.6	4.2	0.3	0.1
Wisconsin	8.7	0.8	0.2	0.4	0.1	1.4	1.6	3.7	0.5
Wyoming	9.8	1.6	1.3	0.2	0.2	0.6	4.6	0.7	0.6

a/ Student support services included staff in attendance and social work services, guidance, health, psychology, speech pathology and audiology.
b/ Instructional staff support services included only supervisors of instruction (not department chairmen), curriculum coordinators and inservice training staff, school library staff, audiovisual staff, educational television staff, and staff engaged in the development of computer-assisted instruction.
c/ Other support services included business office and research activities that did not appear in general administration.
d/ Alabama reported expenditures of $12,349 thousand for purchased services for instruction, student support services, instructional staff support services and other support services. This amount was distributed among these functions.
e/ Alaska could not report expenditures for purchased services for instruction, instructional staff support services, school administration, and general administration. NCES imputed values for these functions.
f/ Arizona could not report any expenditures for purchased services. NCES imputed values for all functions of purchased services.
g/ Connecticut reported expenditures of $1,833,643 thousand for all instructional objects and expenditures of $1,021,465 for all instruction-related and noninstruction-related support service functions. This amount was distributed among these functions using a raking procedure.
h/ Delaware reported expenditures of $10,061 thousand for purchased services for instruction, instructional staff support services, school administration, general administration, and other support services. This amount was distributed among these functions.
i/ The District of Columbia could not report noninstruction-related support services for student transportation. In the District of Columbia, public school students used public transportation, and free public school busing comparable to practices in other states was not provided except for transportation of the disabled.
j/ Nebraska reported expenditures of $2,682 thousand for purchased services for school administration and general administration. This amount was distributed among these functions.
k/ New Jersey reported expenditures of $63,441 thousand for purchased services for instruction, student support services, instructional staff support services, school administration, and other support services. This amount was distributed among these functions.
l/ New Mexico reported expenditures of $14,307 thousand for purchased services for student support services, school administration, general administration, and other support services. This amount was distributed among these functions.
m/ Oklahoma reported expenditures of $20,433 thousand for purchased services for instruction and school administration. This amount was distributed among these functions.
NOTE: National totals for total purchased services, instruction, student support services, instructional staff support services, school administration, general administration, operations and maintenance, student transportation, and other support services were imputed based on current year data due to special cases in Alabama, Alaska, Arizona, Connecticut, Delaware, Nebraska, New Jersey, New Mexico, and Oklahoma.
SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data, "National Public Education Financial Survey."

Table 28.--Current expenditures for supplies for instruction, instruction-related, and noninstruction-related support service subfunctions for public elementary and secondary education, by subfunction and state: School year 1989-90 (In thousands of dollars)

State	Current expenditure	Total supplies expenditure	Instruction-related			Noninstruction-related support services				
			Instruction	Student support services a/	Instructional staff support services b/	School administration	General administration	Operations and maintenance	Student transportation	Other support services c/
United States	$187,384,049	$10,008,805	$4,081,723	$182,414	$742,700	$184,801	$160,558	$3,500,873	$828,360	$327,377
Alabama	2,275,233	103,942	70,521	3,128	10,998	810	1,170	3,175	11,374	2,767
Alaska d/	822,472	39,813	17,706	408	3,331	776	645	15,041	504	1,403
Arizona e/	2,260,980	167,560	25,823	924	4,089	980	3,043	117,596	13,333	1,773
Arkansas	1,404,545	67,109	24,490	1,378	6,928	1,078	1,765	15,175	14,656	1,640
California	21,485,782	907,531	492,835	16,941	77,717	24,994	5,697	179,334	57,565	52,448
Colorado	2,451,885	109,464	59,913	1,619	6,641	2,982	1,658	20,107	10,397	5,948
Connecticut f/	3,342,033	301,270	147,420	16,015	3,897	8,343	16,271	60,577	31,949	16,799
Delaware g/	511,718	40,831	10,902	453	2,006	481	385	23,243	2,492	870
District of Columbia h/	636,383	35,267	4,821	2,798	1,200	1,838	352	23,707	0	551
Florida	8,228,531	530,073	154,354	5,656	51,920	11,300	2,661	246,076	45,191	12,916
Georgia	4,414,016	299,621	109,011	2,471	17,887	3,426	2,733	136,225	24,101	3,768
Hawaii	699,977	40,127	22,137	771	1,822	786	274	11,642	51	2,643
Idaho	627,794	39,774	21,559	471	3,150	406	915	7,867	5,111	294
Illinois	8,125,493	482,518	176,338	8,456	33,279	8,300	7,226	208,468	25,041	15,410
Indiana	4,024,098	170,223	84,126	2,912	15,101	2,075	3,308	30,817	25,219	6,666
Iowa	2,004,742	143,024	46,043	5,883	9,611	1,882	2,624	60,614	15,430	1,158
Kansas	1,848,302	158,011	59,852	1,878	10,891	2,989	3,007	65,879	10,639	2,876
Kentucky i/	2,094,231	135,724	29,981	381	5,516	1,322	4,157	67,922	24,053	2,391
Louisiana	2,802,793	97,202	67,314	1,250	5,399	741	916	9,175	10,543	1,863
Maine	1,048,195	74,402	30,862	2,379	2,198	1,490	884	28,763	7,038	787
Maryland	3,845,123	183,565	61,624	1,436	14,834	4,753	590	63,881	13,119	3,328
Massachusetts j/	4,760,390	23,988	10,184	424	1,876	467	360	7,857	1,998	813
Michigan	8,025,621	465,977	187,519	9,071	32,167	12,911	16,989	93,108	56,548	57,665
Minnesota	3,474,398	234,266	80,420	3,095	17,095	2,367	1,409	103,998	11,837	14,048
Mississippi	1,473,807	99,696	26,027	1,292	6,576	2,474	1,849	43,120	17,565	773
Missouri	3,288,738	308,142	161,815	3,558	18,517	4,510	4,528	92,238	18,463	4,514
Montana	641,345	42,039	26,481	711	3,532	946	1,898	5,130	1,937	1,405
Nebraska	1,233,431	54,568	31,814	1,282	5,388	828	1,567	5,440	7,342	908
Nevada	712,898	51,748	19,322	391	2,526	320	267	21,146	4,083	3,691
New Hampshire	821,671	49,912	19,135	646	3,461	1,018	493	23,51.	1,354	287
New Jersey k/	7,971,100	433,265	131,433	5,467	24,183	5,795	4,639	225,499	25,764	10,484
New Mexico l/	1,021,082	107,839	30,294	4,260	22,164	393	314	46,658	3,025	711
New York	18,090,978	560,949	327,331	10,021	51,649	10,461	9,624	92,309	41,912	17,640
North Carolina	4,288,474	185,629	82,817	2,796	7,125	2,558	2,754	58,454	24,778	4,347
North Dakota	459,391	39,274	15,672	498	1,437	365	566	16,192	4,088	457
Ohio	8,070,267	361,315	151,125	13,683	30,327	9,914	5,209	81,862	53,971	15,223

Table 28.--Current expenditures for supplies for instruction, instruction-related, and noninstruction-related support service subfunctions for public elementary and secondary education, by subfunction and state: School year 1989-90 (in thousands of dollars)--Continued

State	Current expenditure	Total supplies expenditure	Instruction-related			Noninstruction-related support services				
			Instruction	Student support services a/	Instructional staff support services b/	School administration	General administration	Operations and maintenance	Student transportation	Other support services c/
Oklahoma	$1,907,378	$140,413	$44,747	$707	$9,271	$780	$1,682	$64,340	$16,764	$2,122
Oregon	2,317,652	144,881	77,882	2,188	17,119	2,477	1,574	27,628	7,879	7,984
Pennsylvania	9,241,300	443,189	189,464	7,517	31,811	6,634	7,860	173,930	16,474	9,499
Rhode Island	786,969	30,521	14,065	402	2,120	493	536	11,441	1,247	217
South Carolina	2,326,105	79,106	37,524	1,963	12,141	2,591	1,267	19,770	174	3,677
South Dakota	447,177	27,906	16,853	585	2,101	350	347	4,239	2,612	809
Tennessee m/	2,790,809	193,030	41,328	195	8,203	4,292	2,190	113,614	13,332	1,879
Texas	12,763,954	903,171	271,891	14,949	67,334	15,276	22,396	444,215	59,782	7,328
Utah	1,116,251	85,555	36,374	6,848	5,019	241	331	31,336	4,520	888
Vermont	546,901	33,833	13,134	721	2,319	892	570	13,992	1,601	604
Virginia	4,561,874	189,555	81,397	2,738	23,453	2,757	1,967	38,627	33,358	5,258
Washington	3,534,584	270,315	88,447	4,029	18,579	4,307	2,628	122,422	21,071	8,832
West Virginia	1,316,173	68,319	34,200	653	3,972	384	1,147	12,512	14,211	1,240
Wisconsin	3,929,920	248,931	94,348	3,470	22,236	5,784	2,758	106,049	9,300	4,987
Wyoming	509,084	34,630	21,063	645	2,384	689	579	4,922	3,563	786

a/ Student support services included staff in attendance and social work services, guidance, health, psychology, speech pathology and audiology.
b/ Instructional staff support services included only supervisors of instruction (not department chairmen), curriculum coordinators and inservice training staff, school library staff, audiovisual staff, educational television staff, and staff engaged in the development of computer-assisted instruction.
c/ Other support services included business office and research activities that did not appear in general administration.
d/ Alaska could not report expenditures for supplies for instruction, instructional staff support services, school administration, general administration, operations and maintenance, and other support services. NCES imputed values for these functions.
e/ Arizona reported expenditures of $7,765 thousand for supplies for student support services, instructional staff support services, school administration, and other support services. This amount was distributed among these functions.
f/ Connecticut reported expenditures of $1,833,643 thousand for all instructional objects and expenditures of $1,021,465 for all instruction-related and noninstruction-related support service functions. These amounts were distributed among these functions using a raking procedure.
g/ Delaware reported expenditures of $15,096 thousand for supplies for instruction, student support services, instructional staff support services, school administration, general administration, and other support services. This amount was distributed among these functions.
h/ The District of Columbia could not report non-instructional support services for student transportation. In the District of Columbia, public school students used public transportation, and free public school busing comparable to practices in other states was not provided except for transportation of the disabled.
i/ Kentucky reported expenditures of $39,210 thousand for supplies for instruction, instructional staff support services, school administration and other support services. This amount was distributed among these functions.
j/ Massachusetts reported expenditures of $23,986 thousand for all functions of supplies. This amount was distributed among all functions.
k/ New Jersey reported expenditures of $207,765 thousand for supplies for instruction, student support services, instructional staff support services, school administration, general administration, student transportation, and other support services. This amount was distributed among these functions.
l/ New Mexico reported expenditures of $1,418 thousand for supplies for school administration, general administration, and other support services. This amount was distributed among these functions.
m/ Tennessee could not report supplies for general administration. NCES imputed the value for supplies for this function.

NOTE: National totals for total supplies, instruction, student support services, instructional staff services, school administration, general administration, operations and maintenance, student transportation, and other support services were imputed based on current year data due to special cases in Alaska, Arizona, Connecticut, Delaware, Kentucky, Massachusetts, New Jersey, New Mexico, and Tennessee.

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data, "The National Public Education Financial Survey."

Table 29.--Current expenditures per pupil in membership for supplies for instruction, instruction-related, and noninstruction-related support service subfunctions, and student membership for public elementary and secondary education, by subfunction and state: School year 1989-90

State	Student membership	Total supplies expenditure	Instruction-related			Noninstruction-related support services				
			Instruction	Student support services a/	Instructional staff support services b/	School administration	General administration	Operations and maintenance	Student transportation	Other support services c/
United States	40,542,707	$247	$101	$4	$18	$5	$4	$86	$20	$8
Alabama	723,743	144	97	4	15	1	2	4	16	4
Alaska d/	109,280	364	162	4	30	7	6	138	5	13
Arizona e/	607,615	276	42	2	7	2	5	194	22	3
Arkansas	434,960	154	56	3	16	2	4	35	34	4
California	4,771,978	190	103	4	16	5	1	38	12	11
Colorado	562,755	195	108	3	12	5	3	36	18	11
Connecticut f/	461,560	653	319	35	6	18	35	131	69	36
Delaware g/	97,808	417	111	5	21	5	4	238	25	9
District of Columbia h/	81,301	434	59	34	15	23	4	292	0	7
Florida	1,789,925	296	86	3	29	6	1	137	25	7
Georgia	1,126,535	266	97	2	16	3	2	121	21	3
Hawaii	169,493	237	131	5	11	5	2	69	0	16
Idaho	214,932	185	100	2	15	2	4	37	24	1
Illinois	1,797,355	268	98	5	19	5	4	116	14	9
Indiana	954,165	178	88	3	16	2	3	32	26	7
Iowa	478,486	299	96	12	20	3	5	127	32	2
Kansas	430,864	367	139	4	25	7	7	153	25	7
Kentucky i/	630,688	215	48	1	9	2	7	108	38	4
Louisiana	783,025	124	86	2	7	1	1	12	13	2
Maine	213,775	348	144	11	10	7	4	135	33	4
Maryland	698,806	234	88	2	21	7	1	91	19	5
Massachusetts j/	825,588	29	12	1	2	1	0	10	2	1
Michigan	1,576,785	296	119	8	20	6	11	59	36	37
Minnesota	739,553	317	109	4	23	3	2	141	16	19
Mississippi	502,020	199	52	3	13	5	4	86	35	2
Missouri	807,934	381	200	4	23	6	6	114	23	6
Montana	151,265	278	175	5	23	6	13	34	13	9
Nebraska	270,920	201	117	5	20	3	6	20	27	3
Nevada	186,834	277	103	2	14	2	1	113	22	20
New Hampshire	171,696	291	111	4	20	6	3	137	8	2
New Jersey k/	1,076,005	403	122	5	22	5	4	210	24	10
New Mexico l/	296,057	364	102	14	75	1	1	158	10	2
New York	2,565,841	219	128	4	20	4	4	36	16	7
North Carolina	1,080,744	172	77	3	7	2	3	54	23	4
North Dakota	117,816	333	133	4	12	3	5	137	35	4
Ohio	1,764,410	205	86	8	17	6	3	46	31	9

Table 29.--Current expenditures per pupil in membership for supplies for instruction, instruction-related, and noninstruction-related support service subfunctions, and student membership for public elementary and secondary education, by subfunction and state: School year 1989-90--Continued

State	Student membership	Total supplies expenditure	Instruction-related			Noninstruction-related support services				
			Instruction	Student support services a/	Instructional staff support services b/	School administration	General administration	Operations and maintenance	Student transportation	Other support services c/
Oklahoma	578,580	$243	$77	$1	$16	$1	$3	$111	$29	$4
Oregon	472,394	306	165	5	36	5	3	58	17	17
Pennsylvania	1,655,279	268	114	5	19	4	5	105	10	6
Rhode Island	135,729	225	104	3	16	4	4	84	9	2
South Carolina	616,177	128	61	3	20	4	2	32	0	6
South Dakota	127,329	219	132	5	17	3	3	33	21	6
Tennessee m/	819,660	223	50	0	8	5	3	139	16	2
Texas	3,328,514	271	82	4	20	5	7	133	18	2
Utah	438,554	195	83	16	11	1	1	71	10	2
Vermont	94,779	357	139	8	24	9	6	148	17	6
Virginia	985,346	192	83	3	24	3	2	39	34	5
Washington	810,232	334	109	5	23	5	3	151	26	11
West Virginia	327,540	209	104	2	12	1	4	38	43	4
Wisconsin	782,905	318	121	4	28	7	4	135	12	6
Wyoming	97,172	356	217	7	25	7	6	51	37	8

a/ Student support services included staff in attendance and social work services, guidance, health, psychology, speech pathology and audiology.
b/ Instructional staff support services included only supervisors of instruction (not department chairmen), curriculum coordinators and inservice training staff, school library staff, audiovisual staff, educational television staff, and staff engaged in the development of computer-assisted instruction.
c/ Other support services included business office and research activities that did not appear in general administration.
d/ Alaska could not report expenditures for supplies for instruction, instructional staff support services, school administration, general administration, operations and maintenance, and other support services. NCES imputed values for these functions.
e/ Arizona reported expenditures of $7,765 thousand for supplies for student support services, instructional staff support services, school administration, and other support services. This amount was distributed among these functions.
f/ Connecticut reported expenditures of $1,833,643 thousand for all instructional objects and expenditures of $1,021,465 for all instruction-related and noninstruction-related support service functions. These amounts were distributed among these functions using a raking procedure.
g/ Delaware reported expenditures of $15,096 thousand for supplies for instruction, student support services, instructional staff support services, school administration, general administration, and other support services. This amount was distributed among these functions.
h/ The District of Columbia could not report non-instructional support services for student transportation. In the District of Columbia, public school students used public transportation, and free public school busing comparable to practices in other states was not provided except for transportation of the disabled.
i/ Kentucky reported expenditures of $39,210 thousand for supplies for instruction, instructional staff support services, school administration and other support services. This amount was distributed among these functions.
j/ Massachusetts reported expenditures of $23,988 thousand for all functions of supplies. This amount was distributed among all functions.
k/ New Jersey reported expenditures of $207,765 thousand for supplies for instruction, student support services, instructional staff support services, school administration, general administration, student transportation, and other support services. This amount was distributed among these functions.
l/ New Mexico reported expenditures of $1,418 thousand for supplies for school administration, general administration, and other support services. This amount was distributed among these functions.
m/ Tennessee could not report supplies for general administration. NCES imputed the value for supplies for this function.
NOTE: National totals for total supplies, instruction, student support services, instructional staff services, school administration, general administration, operations and maintenance, student transportation, and other support services were imputed based on current year data due to special cases in Alaska, Arizona, Connecticut, Delaware, Kentucky, Massachusetts, New Jersey, New Mexico, and Tennessee.
SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data, "The National Public Education Financial Survey."

Table 30.--Percentage distribution of current expenditures for supplies for instruction, instruction-related, and noninstruction-related support service subfunctions as a percentage of total current expenditures for public elementary and secondary education, by subfunction and state: School year 1989-90

State	Total supplies expenditure	Instruction-related			Noninstruction-related support services				
		Instruction	Student support services a/	Instructional staff support services b/	School administration	General administration	Operations and maintenance	Student transportation	Other support services c/
United States	5.4	2.2	0.1	0.4	0.1	0.1	1.9	0.4	0.2
Alabama	4.5	3.1	0.1	0.5	0.0	0.1	0.1	0.5	0.1
Alaska d/	4.9	2.2	0.0	0.4	0.1	0.1	1.8	0.1	0.2
Arizona e/	7.3	1.1	0.0	0.2	0.0	0.1	5.2	0.6	0.1
Arkansas	4.7	1.7	0.1	0.5	0.1	0.1	1.1	1.0	0.1
California	4.2	2.3	0.1	0.4	0.1	0.0	0.8	0.3	0.2
Colorado	4.4	2.4	0.1	0.3	0.1	0.1	0.8	0.4	0.2
Connecticut f/	9.0	4.4	0.5	0.1	0.2	0.5	1.8	1.0	0.5
Delaware g/	8.0	2.1	0.1	0.4	0.1	0.1	4.5	0.5	0.2
District of Columbia h/	5.6	0.8	0.4	0.2	0.3	0.1	3.7	0.0	0.1
Florida	6.4	1.9	0.1	0.6	0.1	0.0	3.0	0.5	0.2
Georgia	6.9	2.5	0.1	0.4	0.1	0.1	3.1	0.5	0.1
Hawaii	5.8	3.2	0.1	0.3	0.1	0.0	1.7	0.0	0.4
Idaho	6.3	3.4	0.1	0.5	0.1	0.1	1.3	0.8	0.0
Illinois	6.0	2.2	0.1	0.4	0.1	0.1	2.6	0.3	0.2
Indiana	4.4	2.1	0.1	0.4	0.1	0.1	0.8	0.6	0.2
Iowa	7.2	2.3	0.3	0.5	0.1	0.1	3.0	0.8	0.1
Kansas	8.7	3.2	0.1	0.6	0.2	0.2	3.6	0.6	0.2
Kentucky i/	6.4	1.4	0.0	0.3	0.1	0.2	3.2	1.1	0.1
Louisiana	3.4	2.4	0.0	0.2	0.0	0.0	0.3	0.4	0.1
Maine	7.0	2.9	0.2	0.2	0.1	0.1	2.7	0.7	0.1
Maryland	4.2	1.6	0.0	0.4	0.1	0.0	1.7	0.3	0.1
Massachusetts j/	0.4	0.2	0.0	0.0	0.0	0.0	0.2	0.0	0.0
Michigan	5.8	2.3	0.1	0.4	0.2	0.2	1.2	0.7	0.7
Minnesota	6.7	2.3	0.1	0.5	0.1	0.0	3.0	0.3	0.4
Mississippi	6.8	1.8	0.1	0.4	0.2	0.1	2.9	1.2	0.1
Missouri	9.3	4.9	0.1	0.6	0.1	0.1	2.8	0.6	0.1
Montana	6.5	4.1	0.1	0.6	0.1	0.3	0.8	0.3	0.2
Nebraska	4.4	2.6	0.1	0.4	0.1	0.1	0.4	0.6	0.1
Nevada	7.3	2.7	0.1	0.4	0.0	0.0	3.0	0.6	0.5
New Hampshire	6.1	2.3	0.1	0.4	0.1	0.1	2.9	0.2	0.0
New Jersey k/	5.4	1.6	0.1	0.3	0.1	0.1	2.8	0.3	0.1
New Mexico l/	10.6	3.0	0.4	2.2	0.0	0.0	4.6	0.3	0.1
New York	3.2	1.8	0.1	0.3	0.1	0.1	0.5	0.2	0.1
North Carolina	4.5	1.9	0.1	0.2	0.1	0.1	1.4	0.6	0.1
North Dakota	8.5	3.4	0.1	0.3	0.1	0.1	3.5	0.9	0.1
Ohio	4.6	1.9	0.2	0.4	0.1	0.1	1.0	0.7	0.2

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Table 30.--Percentage distribution of current expenditures for supplies for instruction, instruction-related, and noninstruction-related support service subfunctions as a percentage of total current expenditures for public elementary and secondary education, by subfunction and state: School year 1989-90--Continued

State	Total supplies expenditure	Instruction-related			Noninstruction-related support services				
		Instruction	Student support services a/	Instructional staff support services b/	School administration	General administration	Operations and maintenance	Student transportation	Other support services c/
Oklahoma	7.3	2.3	0.0	0.5	0.0	0.1	3.4	0.9	0.1
Oregon	6.2	3.4	0.1	0.7	0.1	0.1	1.2	0.3	0.3
Pennsylvania	4.9	2.1	0.1	0.3	0.1	0.1	1.9	0.2	0.1
Rhode Island	4.1	1.8	0.1	0.3	0.1	0.1	1.5	0.2	0.0
South Carolina	3.4	1.6	0.1	0.5	0.1	0.1	0.8	0.0	0.2
South Dakota	6.3	3.8	0.1	0.5	0.1	0.1	0.9	0.6	0.2
Tennessee m/	6.7	1.5	0.0	0.2	0.2	0.1	4.1	0.5	0.1
Texas	7.1	2.1	0.1	0.5	0.1	0.2	3.5	0.5	0.1
Utah	7.6	3.3	0.6	0.4	0.0	0.0	2.8	0.4	0.1
Vermont	6.2	2.4	0.1	0.4	0.2	0.1	2.6	0.3	0.1
Virginia	4.1	1.8	0.1	0.5	0.1	0.0	0.8	0.7	0.1
Washington	7.6	2.5	0.1	0.5	0.1	0.1	3.5	0.6	0.2
West Virginia	5.2	2.6	0.0	0.3	0.0	0.1	1.0	1.1	0.1
Wisconsin	6.3	2.4	0.1	0.6	0.1	0.1	2.7	0.2	0.1
Wyoming	6.8	4.1	0.1	0.5	0.1	0.1	1.0	0.7	0.2

a/ Student support services included staff in attendance and social work services, guidance, health, psychology, speech pathology and audiology.
b/ Instructional staff support services included only supervisors of instruction (not department chairmen), curriculum coordinators and inservice training staff, school library staff, audiovisual staff, educational television staff, and staff engaged in the development of computer-assisted instruction.
c/ Other support services included business office and research activities that did not appear in general administration.
d/ Alaska could not report expenditures for supplies for instruction, instructional staff support services, school administration, general administration, operations and maintenance, and other support services. NCES imputed values for these functions.
e/ Arizona reported expenditures of $7,765 thousand for supplies for student support services, instructional staff support services, school administration, and other support services. This amount was distributed among these functions.
f/ Connecticut reported expenditures of $1,833,643 thousand for all instructional objects and expenditures of $1,021,465 for all instruction-related and noninstruction-related support service functions. These amounts were distributed among these functions using a raking procedure.
g/ Delaware reported expenditures of $15,096 thousand for supplies for instruction, student support services, instructional staff support services, school administration, general administration, and other support services. This amount was distributed among these functions.
h/ The District of Columbia could not report non-instructional support services for student transportation. In the District of Columbia, public school students used public transportation, and free public school busing comparable to practices in other states was not provided except for transportation of the disabled.
i/ Kentucky reported expenditures of $39,210 thousand for supplies for instruction, instructional staff support services, school administration and other support services. This amount was distributed among these functions.
j/ Massachusetts reported expenditures of $23,988 thousand for all functions of supplies. This amount was distributed among all functions.
k/ New Jersey reported expenditures of $207,765 thousand for supplies for instruction, student support services, instructional staff support services, school administration, general administration, student transportation, and other support services. This amount was distributed among these functions.
l/ New Mexico reported expenditures of $1,418 thousand for supplies for school administration, general administration, and other support services. This amount was distributed among these functions.
m/ Tennessee could not report supplies for general administration. NCES imputed the value for supplies for this function.
NOTE: National totals for total supplies, instruction, student support services, instructional staff services, school administration, general administration, operations and maintenance, student transportation, and other support services were imputed based on current year data due to special cases in Alaska, Arizona, Connecticut, Delaware, Kentucky, Massachusetts, New Jersey, New Mexico, and Tennessee.
SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data, "The National Public Education Financial Survey."

Table 31.--Expenditures for equipment for instruction, instruction-related, and noninstruction-related support service subfunctions for public elementary and secondary education, by subfunction and state: School year 1989-90 (In thousands of dollars)

State	Total education expenditure a/	Total equipment expenditure	Other b/	Instruction-related			Noninstruction-related support services				
				Instruction	Student support services c/	Instructional staff support services d/	School administration	General administration	Operations and maintenance	Student transportation	Other support services e/
United States	$208,037,674	$13,921,313	$9,945,510	$1,578,420	$69,706	$358,051	$117,710	$97,459	$641,834	$722,761	$389,862
Alabama f/	2,531,824	274,223	202,318	32,752	1,421	7,298	337	2,856	337	20,523	6,379
Alaska g/	857,212	50,532	34,118	6,541	285	1,473	479	402	2,635	2,988	1,610
Arizona h/	2,756,350	484,274	375,596	48,158	2,090	10,731	3,550	2,872	19,714	12,184	9,379
Arkansas	1,526,136	110,442	74,899	14,051	263	1,430	571	930	6,125	11,512	661
California	24,005,132	1,912,433	1,473,339	190,973	5,468	45,480	17,479	4,789	48,197	40,589	86,119
Colorado	2,731,202	188,016	145,786	15,976	269	1,478	1,452	505	4,728	14,180	3,642
Connecticut i/	3,408,004	80,071	16,583	21,260	1,129	5,832	1,895	1,592	13,578	11,828	6,374
Delaware j/	556,328	35,052	25,897	3,734	162	832	275	223	1,529	1,673	727
District of Columbia k/	662,377	6,777	10	727	691	1,671	1,938	183	1,172	0	385
Florida l/	10,035,404	1,524,410	1,035,386	167,615	7,275	37,350	12,356	9,997	68,614	75,081	110,737
Georgia	5,186,312	606,631	489,968	42,077	1,028	7,988	3,213	1,976	11,054	40,619	8,708
Hawaii	803,487	76,751	56,176	11,745	137	1,723	259	103	3,031	23	3,552
Idaho	681,399	52,681	35,710	8,635	118	734	423	285	3,680	2,720	378
Illinois	9,056,679	504,584	313,774	59,177	1,543	11,239	5,917	3,792	55,146	32,386	21,610
Indiana	4,464,296	337,657	255,004	19,623	630	13,200	658	1,205	16,386	27,657	3,295
Iowa	2,156,160	124,265	77,346	18,036	3,918	3,536	908	1,315	5,057	13,112	1,038
Kansas	2,060,063	202,764	134,919	23,355	1,545	3,029	1,432	6,312	14,055	11,908	6,209
Kentucky m/	2,188,405	88,452	52,087	8,803	824	4,231	1,400	1,132	7,772	8,505	3,698
Louisiana	3,020,372	137,263	97,445	20,060	339	720	2,154	627	5,943	7,109	2,868
Maine	1,176,411	37,357	15,853	9,640	497	460	744	527	3,647	5,522	467
Maryland	4,237,026	268,025	227,606	18,354	252	2,072	2,300	166	7,302	7,584	2,390
Massachusetts n/	4,878,573	75,069	53,740	8,700	378	1,939	641	519	3,561	3,897	1,694
Michigan	8,923,750	526,140	361,993	48,046	12,055	9,121	13,262	5,073	24,945	43,686	7,958
Minnesota	4,089,091	410,691	340,297	25,988	436	14,574	1,690	923	3,902	18,100	4,781
Mississippi	1,582,737	67,371	32,757	11,828	341	3,957	735	1,214	5,829	9,378	1,332
Missouri	3,741,415	405,474	261,050	28,558	603	9,321	2,520	2,086	79,742	14,559	7,034
Montana	706,721	35,055	19,289	7,756	197	431	352	665	923	5,329	113
Nebraska	1,349,490	110,637	85,586	12,644	362	1,327	364	609	3,839	4,177	1,529
Nevada	910,544	39,950	16,462	11,373	102	620	300	180	1,888	7,658	1,366
New Hampshire	933,983	37,716	25,954	6,503	191	1,050	678	328	2,002	874	136
New Jersey o/	8,254,916	190,854	136,628	22,118	960	4,929	1,630	1,319	9,054	9,908	4,308
New Mexico p/	1,155,618	16,045	10,276	1,664	72	371	123	99	681	2,436	324
New York	19,935,122	751,226	492,295	140,251	3,005	43,189	4,345	9,060	21,547	26,169	11,365
North Carolina	4,811,773	501,550	431,028	27,712	332	666	705	279	2,567	36,943	1,318
North Dakota	495,053	18,534	7,249	5,431	72	406	261	353	1,783	2,557	424
Ohio	8,789,612	412,323	200,673	81,383	8,911	25,426	5,468	3,571	36,346	39,438	11,106

Table 31.--Expenditures for equipment for instruction, instruction-related, and noninstruction-related support service subfunctions for public elementary and secondary education, by subfunction and state: School year 1989-90 (In thousands of dollars)--Continued

State	Total education expenditure a/	Total equipment expenditure	Other b/	Instruction-related			Noninstruction-related support services				
				Instruction	Student support services c/	Instructional staff support services d/	School administration	General administration	Operations and maintenance	Student transportation	Other support services e/
Oklahoma q/	$2,120,721	$160,120	$146,691	$1,912	$212	$1,863	$616	$281	$900	$7,494	$149
Oregon	2,469,572	109,468	64,014	13,639	706	5,533	1,770	849	10,865	7,590	4,501
Pennsylvania	9,652,736	149,296	20,450	61,171	1,464	17,006	3,796	3,593	17,730	13,283	10,803
Rhode Island	809,238	15,247	6,271	4,296	62	887	453	203	2,338	391	347
South Carolina	2,649,098	249,888	202,946	28,111	573	4,083	1,182	1,118	8,898	353	2,625
South Dakota	491,906	38,832	21,922	5,387	56	987	355	232	7,556	1,501	836
Tennessee r/	3,154,474	209,402	177,659	11,389	257	2,538	840	1,846	3,441	9,434	2,000
Texas	14,634,299	902,344	639,068	132,551	2,530	16,974	6,013	11,854	35,896	45,712	11,745
Utah	1,239,775	82,553	67,903	7,288	2,372	670	289	56	1,150	2,553	273
Vermont	585,341	13,639	3,222	4,535	170	642	700	215	2,169	1,560	427
Virginia	5,176,260	431,010	315,491	34,246	721	10,486	2,373	2,456	21,159	35,744	8,334
Washington	4,203,559	602,429	529,842	41,198	1,447	6,988	2,354	1,553	11,206	1,460	6,380
West Virginia	1,393,753	40,158	11,581	12,786	317	784	87	936	1,608	11,539	520
Wisconsin	4,251,234	182,181	105,879	33,357	710	7,934	3,639	3,617	14,271	7,275	5,499
Wyoming	546,729	33,453	17,478	5,306	210	844	429	385	4,331	4,062	408

a/ This number differs from a previously published estimate of total current expenditure as the result of the correction of a calculation error. The original number ($208,037,919 thousand) appears in table 14 of the NCES E.D. Tabs publication, Public Elementary and Secondary State Aggregate Data, for School Year 1990-91 and Fiscal Year 1990.
b/ Other expenditures included food service, enterprise operations, direct program support, construction, community services, and direct cost programs.
c/ Student support services included staff in attendance and social work services, guidance, health, psychology, speech pathology and audiology.
d/ Instructional staff support services included only supervisors of instruction (not department chairmen), curriculum coordinators and inservice training staff, school library staff, audiovisual staff, educational television staff, and staff engaged in the development of computer-assisted instruction.
e/ Other support services included business office and research activities that did not appear in general administration.
f/ Alabama reported expenditures of $250,169 thousand for other equipment expenditures, instruction, students support services, instructional staff support services, and other support services. This amount was distributed among these functions.
g/ Alaska could not report expenditures for equipment by function. NCES imputed values for all functions of equipment.
h/ Arizona reported expenditures of $96,494 thousand for equipment for instruction, student support services, instructional staff support services, school administration, general administration, operations and maintenance, and other support services. This amount was distributed among these functions.
i/ Connecticut could not report expenditures for equipment by function, except for instruction and other equipment expenditures. NCES imputed values for missing functions of equipment.
j/ Delaware reported expenditures of $9,155 thousand for equipment for instruction, students support services, instructional staff support services, school administration, general administration, operations and maintenance, student transportation, and other support services. This amount was distributed among these functions.
k/ The District of Columbia could not report noninstruction-related support services for student transportation. In the District of Columbia, public school students used public transportation, and free public school busing comparable to practices in other states was not provided except for transportation of the disabled.
l/ Florida reported expenditures of $1,413,673 thousand for other equipment expenditures, instruction, students support services, instructional staff support services, school administration, general administration, operations and maintenance, and student transportation. This amount was distributed among these functions.
m/ Kentucky reported expenditures of $27,562 thousand for equipment for all instruction-related and noninstruction-related functions. This amount was distributed among these functions.
n/ Massachusetts reported expenditures of $75,069 thousand for all equipment. This amount was distributed among all functions of equipment.
o/ New Jersey reported expenditures of $190,854 thousand for all equipment. This amount was distributed among all functions of equipment.
p/ New Mexico reported expenditures of $13,609 thousand for other equipment expenditures, instruction, students support services, instructional staff support services, school administration, general administration, operations and maintenance, and other support services. This amount was distributed among these functions.
q/ Oklahoma reported expenditures of $2,479 thousand for equipment for instructional staff support services and school administration. This amount was distributed among these functions.
r/ Tennessee reported expenditures of $14,767 thousand for equipment for instruction, instructional staff support services, and school administration. This amount was distributed among these functions.
NOTE: National totals for total equipment, other, instruction, student support services, instructional staff services, school administration, general administration, operations and maintenance, student transportation, and other support services were imputed based on current year data due to special cases in Alabama, Alaska, Arizona, Connecticut, Delaware, Florida, Kentucky, Massachusetts, New Jersey, New Mexico, Oklahoma, and Tennessee.
SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data, "National Public Education Financial Survey."

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Table 32.--Expenditures per pupil in membership for equipment for instruction, instruction-related, and noninstruction-related support service subfunctions, and student membership for public elementary and secondary education, by subfunction and state: School year 1989-90

State	Student membership	Total equipment expenditure	Other a/	Instruction-related			Noninstruction-related support services				
				Instruction	Student support services b/	Instructional staff support services c/	School administration	General administration	Operations and maintenance	Student transportation	Other support services d/
United States	40,542,707	$343	$245	$39	$2	$9	$3	$2	$16	$18	$10
Alabama e/	723,743	379	280	45	2	10	0	4	0	28	9
Alaska f/	109,280	462	312	60	3	13	4	4	24	27	15
Arizona g/	607,615	797	618	79	3	18	6	5	32	20	15
Arkansas	434,960	254	172	32	1	3	1	2	14	26	2
California	4,771,978	401	309	40	1	10	4	1	10	9	18
Colorado	562,755	334	259	28	0	3	3	1	8	25	6
Connecticut h/	461,560	173	36	46	2	13	4	3	29	26	14
Delaware i/	97,808	358	265	38	2	9	3	2	16	17	7
District of Columbia j/	81,301	83	0	9	8	21	24	2	14	0	5
Florida k/	1,789,925	852	578	94	4	21	7	6	38	42	62
Georgia	1,126,535	538	435	37	1	7	3	2	10	36	8
Hawaii	169,493	453	331	69	1	10	2	1	18	0	21
Idaho	214,932	245	166	40	1	3	2	1	17	13	2
Illinois	1,797,355	281	175	33	1	6	3	2	31	18	12
Indiana	954,165	354	267	21	1	14	1	1	17	29	3
Iowa	478,486	260	162	38	8	7	2	3	11	27	2
Kansas	430,864	471	313	54	4	7	3	15	33	28	14
Kentucky l/	630,688	140	83	14	1	7	2	2	12	13	6
Louisiana	783,025	175	124	26	0	1	3	1	8	9	4
Maine	213,775	175	74	45	2	2	3	2	17	26	2
Maryland	698,806	384	326	26	0	3	3	0	10	11	3
Massachusetts m/	825,588	91	65	11	0	2	1	1	4	5	2
Michigan	1,576,785	334	230	30	8	6	8	3	16	28	5
Minnesota	739,553	555	460	35	1	20	2	1	5	24	6
Mississippi	502,020	134	65	24	1	8	1	2	12	19	3
Missouri	807,934	502	323	35	1	12	3	3	99	18	9
Montana	151,265	232	128	51	1	3	2	4	6	35	1
Nebraska	270,920	408	316	47	1	5	1	3	14	15	8
Nevada	186,834	214	88	61	1	3	2	1	10	41	7
New Hampshire	171,696	220	151	38	1	6	4	2	12	5	1
New Jersey n/	1,076,005	177	127	21	1	5	2	1	8	9	4
New Mexico o/	296,057	54	35	6	0	1	0	0	2	8	1
New York	2,565,841	293	192	55	1	17	2	4	8	10	4
North Carolina	1,080,744	484	399	26	0	1	1	0	2	34	1
North Dakota	117,816	157	62	46	1	3	2	3	15	22	4
Ohio	1,764,410	234	114	46	5	14	3	2	21	22	6

Table 32.--Expenditures per pupil in membership for equipment for instruction, instruction-related, and noninstruction-related support service subfunctions, and student membership for public elementary and secondary education, by subfunction and state: School year 1989-90--Continued

State	Student membership	Total equipment expenditure	Other a/	Instruction-related			Noninstruction-related support services				
				Instruction	Student support services b/	Instructional staff support services c/	School administration	General administration	Operations and maintenance	Student transportation	Other support services d/
Oklahoma p/	578,580	$277	$254	$3	$0	$3	$1	$0	$2	$13	$0
Oregon	472,394	232	136	29	1	12	4	2	23	16	10
Pennsylvania	1,655,279	90	12	37	1	10	2	2	11	8	7
Rhode Island	135,729	112	46	32	0	7	3	1	17	3	3
South Carolina	616,177	406	329	46	1	7	2	2	14	1	4
South Dakota	127,329	305	172	42	3	8	3	2	59	12	7
Tennessee q/	819,660	255	217	14	0	3	1	2	4	12	2
Texas	3,328,514	271	192	40	1	5	2	4	11	14	4
Utah	438,554	188	155	17	5	2	1	0	3	6	1
Vermont	94,779	144	34	48	2	7	7	2	23	16	5
Virginia	985,346	437	320	35	1	11	2	2	21	36	8
Washington	810,232	744	654	51	2	9	3	2	14	2	8
West Virginia	327,540	123	35	39	1	2	0	3	5	35	2
Wisconsin	782,905	233	135	43	1	10	5	5	18	9	7
Wyoming	97,172	344	180	55	2	9	4	4	45	42	4

a/ Other expenditures included food service, enterprise operations, direct program support, construction, community services, and direct cost programs.
b/ Student support services included staff in attendance and social work services, guidance, health, psychology, speech pathology and audiology.
c/ Instructional staff support services included only supervisors of instruction (not department chairmen), curriculum coordinators and inservice training staff, school library staff, audiovisual staff, educational television staff, and staff engaged in the development of computer-assisted instruction.
d/ Other support services included business office and research activities that did not appear in general administration.
e/ Alabama reported expenditures of $250,169 thousand for other equipment expenditures, instruction, students support services, instructional staff support services, and other support services. This amount was distributed among these functions.
f/ Alaska could not report expenditures for equipment by function. NCES imputed values for all functions of equipment.
g/ Arizona reported expenditures of $96,494 thousand for equipment for instruction, student support services, instructional staff support services, school administration, general administration, operations and maintenance, and other support services. This amount was distributed among these functions.
h/ Connecticut could not report expenditures for equipment by function, except for instruction and other equipment expenditures. NCES imputed values for missing functions of equipment.
i/ Delaware reported expenditures of $9,155 thousand for equipment for instruction, students support services, instructional staff support services, school administration, general administration, operations and maintenance, student transportation, and other support services. This amount was distributed among these functions.
j/ The District of Columbia could not report noninstruction-related support services for student transportation. In the District of Columbia, public school students used public transportation, and free public school busing comparable to practices in other states was not provided except for transportation of the disabled.
k/ Florida reported expenditures of $1,413,673 thousand for other equipment expenditures, instruction, students support services, instructional staff support services, school administration, general administration, operations and maintenance, and student transportation. This amount was distributed among these functions.
l/ Kentucky reported expenditures of $27,562 thousand for equipment for all instruction-related and noninstruction-related functions. This amount was distributed among these functions.
m/ Massachusetts reported expenditures of $75,069 thousand for all equipment. This amount was distributed among all functions of equipment.
n/ New Jersey reported expenditures of $190,854 thousand for all equipment. This amount was distributed among all functions of equipment.
o/ New Mexico reported expenditures of $13,609 thousand for other equipment expenditures, instruction, students support services, instructional staff support services, school administration, general administration, operations and maintenance, and other support services. This amount was distributed among these functions.
p/ Oklahoma reported expenditures of $2,479 thousand for equipment for instructional staff support services and school administration. This amount was distributed among these functions.
q/ Tennessee reported expenditures of $14,767 thousand for equipment for instruction, instructional staff support services, and school administration. This amount was distributed among these functions.
NOTE: National totals for total equipment, other, instruction, student support services, instructional staff services, school administration, general administration, operations and maintenance, student transportation, and other support services were imputed based on current year data due to special cases in Alabama, Alaska, Arizona, Connecticut, Delaware, Florida, Kentucky, Massachusetts, New Jersey, New Mexico, Oklahoma, and Tennessee.
SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data, "National Public Education Financial Survey."

Table 33.--Percentage distribution of expenditures for equipment for instruction, instruction-related, and noninstruction-related support service subfunctions as a percentage of total expenditures for public elementary and secondary education, by subfunction and state: School year 1989-90

State	Total equipment expenditure	Other a/	Instruction-related			Noninstruction-related support services				
			Instruction	Student support services b/	Instructional staff support services c/	School administration	General administration	Operations and maintenance	Student transportation	Other support services d/
United States	6.7	4.8	0.8	0.0	0.2	0.1	0.0	0.3	0.3	0.2
Alabama e/	10.9	8.0	1.3	0.1	0.3	0.0	0.1	0.0	0.8	0.3
Alaska f/	5.9	4.0	0.8	0.0	0.2	0.1	0.0	0.3	0.3	0.2
Arizona g/	17.4	13.6	1.7	0.1	0.4	0.1	0.1	0.7	0.4	0.3
Arkansas	7.2	4.9	0.9	0.0	0.1	0.0	0.1	0.4	0.8	0.0
California	8.0	6.1	0.8	0.0	0.2	0.1	0.0	0.2	0.2	0.4
Colorado	6.9	5.3	0.6	0.0	0.1	0.1	0.0	0.2	0.5	0.1
Connecticut h/	2.3	0.5	0.6	0.0	0.2	0.1	0.0	0.4	0.3	0.2
Delaware i/	6.2	4.7	0.7	0.0	0.1	0.0	0.0	0.3	0.3	0.1
District of Columbia j/	1.1	0.0	0.1	0.1	0.3	0.3	0.0	0.2	0.0	0.1
Florida k/	15.2	10.3	1.7	0.1	0.4	0.1	0.1	0.7	0.7	1.1
Georgia	11.7	9.4	0.8	0.0	0.2	0.1	0.0	0.2	0.8	0.2
Hawaii	9.5	7.0	1.5	0.0	0.2	0.0	0.0	0.4	0.0	0.4
Idaho	7.7	5.2	1.3	0.0	0.1	0.1	0.0	0.5	0.4	0.1
Illinois	5.6	3.5	0.7	0.0	0.1	0.1	0.0	0.6	0.4	0.2
Indiana	7.5	5.7	0.4	0.0	0.3	0.0	0.0	0.4	0.6	0.1
Iowa	5.7	3.6	0.8	0.2	0.2	0.0	0.1	0.2	0.6	0.0
Kansas	9.8	6.5	1.1	0.1	0.1	0.1	0.3	0.7	0.6	0.3
Kentucky l/	4.2	2.4	0.4	0.0	0.2	0.1	0.1	0.4	0.4	0.2
Louisiana	4.5	3.2	0.7	0.0	0.0	0.1	0.0	0.2	0.2	0.1
Maine	3.0	1.3	0.8	0.0	0.0	0.1	0.0	0.3	0.5	0.0
Maryland	6.4	5.4	0.4	0.0	0.0	0.1	0.0	0.2	0.2	0.1
Massachusetts m/	1.5	1.1	0.2	0.0	0.0	0.0	0.0	0.1	0.1	0.0
Michigan	5.9	4.1	0.5	0.1	0.1	0.1	0.1	0.3	0.5	0.1
Minnesota	9.9	8.3	0.6	0.0	0.4	0.0	0.0	0.1	0.4	0.1
Mississippi	4.3	2.1	0.7	0.0	0.3	0.0	0.1	0.4	0.6	0.1
Missouri	10.9	7.0	0.8	0.0	0.2	0.1	0.1	2.1	0.4	0.2
Montana	4.9	2.7	1.1	0.0	0.1	0.0	0.1	0.1	0.8	0.0
Nebraska	8.1	6.3	0.9	0.0	0.1	0.0	0.1	0.3	0.3	0.1
Nevada	4.3	1.8	1.2	0.0	0.1	0.0	0.0	0.2	0.8	0.2
New Hampshire	4.0	2.8	0.7	0.0	0.1	0.1	0.0	0.2	0.1	0.0
New Jersey n/	2.4	1.7	0.3	0.0	0.1	0.0	0.0	0.1	0.1	0.1
New Mexico o/	1.3	0.9	0.1	0.0	0.0	0.0	0.0	0.1	0.2	0.0
New York	3.7	2.5	0.7	0.0	0.2	0.0	0.0	0.1	0.1	0.1
North Carolina	10.5	9.0	0.6	0.0	0.0	0.0	0.0	0.1	0.8	0.0
North Dakota	3.9	1.5	1.1	0.0	0.1	0.1	0.1	0.4	0.5	0.1
Ohio	4.6	2.3	0.9	0.1	0.3	0.1	0.0	0.4	0.4	0.1

Table 33.--Percentage distribution of expenditures for equipment for instruction, instruction-related, and noninstruction-related support service subfunctions as a percentage of total expenditures for public elementary and secondary education, by subfunction and state: School year 1989-90--Continued

State	Total equipment expenditure	Other a/	Instruction-related			Noninstruction-related support services				
			Instruction	Student support services b/	Instructional staff support services c/	School administration	General administration	Operations and maintenance	Student transportation	Other support services d/
Oklahoma p/	7.5	6.9	0.1	0.0	0.1	0.0	0.0	0.0	0.4	0.0
Oregon	4.4	2.6	0.6	0.0	0.2	0.1	0.0	0.4	0.3	0.2
Pennsylvania	1.4	0.2	0.6	0.0	0.2	0.0	0.0	0.2	0.1	0.1
Rhode Island	1.8	0.8	0.5	0.0	0.1	0.1	0.0	0.3	0.0	0.0
South Carolina	9.4	7.7	1.1	0.0	0.2	0.0	0.0	0.3	0.0	0.1
South Dakota	7.9	4.5	1.1	0.0	0.2	0.1	0.0	1.5	0.3	0.2
Tennessee q/	6.7	5.6	0.4	0.0	0.1	0.0	0.1	0.1	0.3	0.1
Texas	6.1	4.4	0.9	0.0	0.1	0.0	0.1	0.2	0.3	0.1
Utah	6.7	5.5	0.6	0.2	0.1	0.0	0.0	0.1	0.2	0.0
Vermont	2.4	0.6	0.8	0.0	0.1	0.1	0.0	0.4	0.3	0.1
Virginia	8.3	6.1	0.7	0.0	0.2	0.0	0.0	0.4	0.7	0.2
Washington	14.4	12.6	1.0	0.0	0.2	0.1	0.0	0.3	0.0	0.2
West Virginia	2.8	0.8	0.9	0.0	0.1	0.0	0.1	0.1	0.8	0.0
Wisconsin	4.3	2.5	0.8	0.0	0.2	0.1	0.1	0.3	0.2	0.1
Wyoming	6.2	3.2	1.0	0.0	0.2	0.1	0.1	0.8	0.7	0.1

a/ Other expenditures included food service, enterprise operations, direct program support, construction, community services, and direct cost programs.
b/ Student support services included staff in attendance and social work services, guidance, health, psychology, speech pathology and audiology.
c/ Instructional staff support services included only supervisors of instruction (not department chairmen), curriculum coordinators and inservice training staff, school library staff, audiovisual staff, educational television staff, and staff engaged in the development of computer-assisted instruction.
d/ Other support services included business office and research activities that did not appear in general administration.
e/ Alabama reported expenditures of $250,169 thousand for other equipment expenditures, instruction, students support services, instructional staff support services, and other support services. This amount was distributed among these functions.
f/ Alaska could not report expenditures for equipment by function. NCES imputed values for all functions of equipment.
g/ Arizona reported expenditures of $96,494 thousand for equipment for instruction, student support services, instructional staff support services, school administration, general administration, operations and maintenance, and other support services. This amount was distributed among these functions.
h/ Connecticut could not report expenditures for equipment by function, except for instruction and other equipment expenditures. NCES imputed values for missing functions of equipment.
i/ Delaware reported expenditures of $9,155 thousand for equipment for instruction, students support services, instructional staff support services, school administration, general administration, operations and maintenance, student transportation, and other support services. This amount was distributed among these functions.
j/ The District of Columbia could not report noninstruction-related support services for student transportation. In the District of Columbia, public school students used public transportation, and free public school busing comparable to practices in other states was not provided except for transportation of the disabled.
k/ Florida reported expenditures of $1,413,673 thousand for other equipment expenditures, instruction, students support services, instructional staff support services, school administration, general administration, operations and maintenance, and student transportation. This amount was distributed among these functions.
l/ Kentucky reported expenditures of $27,562 thousand for equipment for all instruction-related and noninstruction-related functions. This amount was distributed among these functions.
m/ Massachusetts reported expenditures of $75,069 thousand for all equipment. This amount was distributed among all functions of equipment.
n/ New Jersey reported expenditures of $190,854 thousand for all equipment. This amount was distributed among all functions of equipment.
o/ New Mexico reported expenditures of $13,609 thousand for other equipment expenditures, instruction, students support services, instructional staff support services, school administration, general administration, operations and maintenance, and other support services. This amount was distributed among these functions.
p/ Oklahoma reported expenditures of $2,479 thousand for equipment for instructional staff support services and school administration. This amount was distributed among these functions.
q/ Tennessee reported expenditures of $14,767 thousand for equipment for instruction, instructional staff support services, and school administration. This amount was distributed among these functions.

NOTE: National totals for total equipment, other, instruction, student support services, instructional staff services, school administration, general administration, operations and maintenance, student transportation, and other support services were imputed based on current year data due to special cases in Alabama, Alaska, Arizona, Connecticut, Delaware, Florida, Kentucky, Massachusetts, New Jersey, New Mexico, Oklahoma, and Tennessee.

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data, "National Public Education Financial Survey."

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Table 34.--Current expenditures for food services operations and enterprise operations subfunctions for public elementary and secondary schools, by subfunction and state: School year 1989-90 (In thousands of dollars)

State	Total food services and enterprise a/	Food services operations	Enterprise operations
United States	$8,353,075	$7,751,455	$601,620
Alabama	198,070	198,070	0
Alaska	37,562	22,923	14,639
Arizona	107,654	97,788	9,866
Arkansas	118,107	75,108	42,999
California	815,429	814,318	1,111
Colorado	73,060	71,985	1,075
Connecticut	32,321	7,177	25,144
Delaware	9,568	9,568	0
District of Columbia	26,533	26,533	0
Florida	412,617	412,617	0
Georgia	266,376	265,294	1,083
Hawaii	49,285	49,285	0
Idaho	31,110	30,994	116
Illinois	297,532	297,532	0
Indiana	189,244	189,244	0
Iowa	87,734	87,734	0
Kansas	88,152	88,152	0
Kentucky	95,566	95,566	0
Louisiana	234,410	234,410	0
Maine	29,610	29,607	3
Maryland	133,691	133,691	0
Massachusetts	147,269	147,269	0
Michigan	242,502	234,684	7,819
Minnesota	143,338	143,338	0
Mississippi	119,758	119,758	0
Missouri	146,684	146,684	0
Montana	28,213	27,343	870
Nebraska	119,096	46,483	72,613
Nevada	24,508	24,508	0
New Hampshire	29,037	29,037	0
New Jersey	203,888	99,905	103,982
New Mexico	49,447	49,447	0
New York	566,332	566,015	317
North Carolina	284,685	284,685	0
North Dakota	36,084	21,544	14,541
Ohio	420,929	317,291	103,637
Oklahoma	108,410	108,410	0
Oregon	78,768	74,341	4,428
Pennsylvania	346,623	346,623	0
Rhode Island	14,413	14,413	0
South Carolina	214,535	141,839	72,696
South Dakota	27,169	25,017	2,152
Tennessee	194,458	194,458	0
Texas	809,828	754,314	55,514
Utah	70,841	68,956	1,885
Vermont	16,053	15,412	642
Virginia	179,548	172,383	7,165
Washington	171,992	114,804	57,188
West Virginia	80,307	80,169	138
Wisconsin	126,865	126,865	0
Wyoming	17,866	17,866	0

a/ Equipment expenditures were not included in this total.

NOTE: Current expenditures for food service and enterprise operations reported here may differ from those reported in table 10 due to rounding.

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data, "National Public Education Financial Survey."

Table 35.--Current expenditures per pupil in membership for food services operations and enterprise operations subfunctions, and student membership for public elementary and secondary schools, by subfunction and state: School year 1989-90

State	Membership	Total food services and enterprise a/	Food services operations	Enterprise operations
United States	40,542,707	$206	$191	$15
Alabama	723,743	274	274	0
Alaska	109,280	344	210	134
Arizona	607,615	177	161	16
Arkansas	434,960	272	173	99
California	4,771,978	171	171	0
Colorado	562,755	130	128	2
Connecticut	461,560	70	16	54
Delaware	97,808	98	98	0
District of Columbia	81,301	326	326	0
Florida	1,789,925	231	231	0
Georgia	1,126,535	236	235	1
Hawaii	169,493	291	291	0
Idaho	214,932	145	144	1
Illinois	1,797,355	166	166	0
Indiana	954,165	198	198	0
Iowa	478,486	183	183	0
Kansas	430,864	205	205	0
Kentucky	630,688	152	152	0
Louisiana	783,025	299	299	0
Maine	213,775	139	138	0
Maryland	698,806	191	191	0
Massachusetts	825,588	178	178	0
Michigan	1,576,785	154	149	5
Minnesota	739,553	194	194	0
Mississippi	502,020	239	239	0
Missouri	807,934	182	182	0
Montana	151,265	187	181	6
Nebraska	270,920	440	172	268
Nevada	186,834	131	131	0
New Hampshire	171,696	169	169	0
New Jersey	1,076,005	169	93	97
New Mexico	296,057	167	167	0
New York	2,565,841	221	221	0
North Carolina	1,080,744	263	263	0
North Dakota	117,816	306	183	123
Ohio	1,764,410	239	180	59
Oklahoma	578,580	187	187	0
Oregon	472,394	167	157	9
Pennsylvania	1,655,279	209	209	0
Rhode Island	135,729	106	106	0
South Carolina	616,177	348	230	118
South Dakota	127,329	213	196	17
Tennessee	819,660	237	237	0
Texas	3,328,514	243	227	17
Utah	438,554	162	157	4
Vermont	94,779	169	163	7
Virginia	985,346	182	175	7
Washington	810,232	212	142	71
West Virginia	327,540	245	245	0
Wisconsin	782,905	162	162	0
Wyoming	97,172	184	184	0

a/ Equipment expenditures were not included in this total.

NOTE: Current expenditures per pupil for food service and enterprise operations reported here may differ from those reported in table 11 due to rounding.

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data, "National Public Education Financial Survey."

Table 38.--Percentage distribution of expenditures for food services operations and enterprise operations subfunctions as a percentage of total current expenditures for public elementary and secondary schools, by subfunction and state: School year 1989-90

State	Total food services and enterprise a/	Food services operations	Enterprise operations
United States	4.4	4.1	0.3
Alabama	8.7	8.7	0.0
Alaska	4.6	2.8	1.8
Arizona	4.7	4.3	0.4
Arkansas	8.4	5.3	3.1
California	3.8	3.8	0.0
Colorado	2.9	2.9	0.0
Connecticut	1.0	0.2	0.8
Delaware	1.9	1.9	0.0
District of Columbia	4.2	4.2	0.0
Florida	5.0	5.0	0.0
Georgia	6.0	6.0	0.0
Hawaii	7.0	7.0	0.0
Idaho	4.9	4.9	0.0
Illinois	3.7	3.7	0.0
Indiana	4.7	4.7	0.0
Iowa	4.4	4.4	0.0
Kansas	4.8	4.8	0.0
Kentucky	4.6	4.6	0.0
Louisiana	8.4	8.4	0.0
Maine	2.8	2.8	0.0
Maryland	3.5	3.5	0.0
Massachusetts	3.1	3.1	0.0
Michigan	3.0	2.9	0.1
Minnesota	4.1	4.1	0.0
Mississippi	8.1	8.1	0.0
Missouri	4.5	4.5	0.0
Montana	4.4	4.3	0.1
Nebraska	9.7	3.8	5.9
Nevada	3.4	3.4	0.0
New Hampshire	3.5	3.5	0.0
New Jersey	2.6	1.3	1.3
New Mexico	4.8	4.8	0.0
New York	3.1	3.1	0.0
North Carolina	6.6	6.6	0.0
North Dakota	7.9	4.7	3.2
Ohio	5.2	3.9	1.3
Oklahoma	5.7	5.7	0.0
Oregon	3.4	3.2	0.2
Pennsylvania	3.8	3.8	0.0
Rhode Island	1.8	1.8	0.0
South Carolina	9.2	6.1	3.1
South Dakota	6.1	5.6	0.5
Tennessee	7.0	7.0	0.0
Texas	6.3	5.9	0.4
Utah	6.4	6.2	0.2
Vermont	2.9	2.8	0.1
Virginia	4.0	3.8	0.2
Washington	4.8	3.2	1.6
West Virginia	6.1	6.1	0.0
Wisconsin	3.2	3.2	0.0
Wyoming	3.5	3.5	0.0

a/ Equipment expenditures were not included in this total.

NOTE: Percentage distribution of food services and enterprise operations expenditures as a percentage of total current expenditures reported here may differ from those reported in table 12 due to rounding.

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data, "National Public Education Financial Survey."

Table 37.--Current expenditures for direct program support by the state for or on behalf of the local education agency for public elementary and secondary education, by subfunction and state: School year 1989-90 (In thousands of dollars)

State	Total direct program support a/	Textbooks	Student transportation	Employee benefits	Other
United States	$6,690,948	$243,669	$42,817	$5,806,467	$597,995
Alabama	0	0	0	0	0
Alaska	0	0	0	0	0
Arizona	4,769	0	520	0	4,250
Arkansas	133,213	12,361	0	118,615	2,236
California	482,625	27,822	0	454,217	585
Colorado	0	0	0	0	0
Connecticut	454,605	0	0	323,005	131,600
Delaware	0	0	0	0	0
District of Columbia	86,300	0	0	86,300	0
Florida	1,451	0	0	0	1,451
Georgia	45,132	0	0	33,938	11,194
Hawaii	0	0	0	0	0
Idaho	35,278	0	0	35,278	0
Illinois	368,996	12,513	0	263,993	92,490
Indiana	223,428	0	0	186,050	37,378
Iowa	0	0	0	0	0
Kansas	42,870	0	0	42,870	0
Kentucky	269,742	10,919	0	240,866	17,958
Louisiana	28,779	0	0	0	28,779
Maine	116,799	0	0	116,799	0
Maryland	446,817	0	0	446,817	0
Massachusetts	273,169	0	0	273,169	0
Michigan	694,238	0	0	694,238	0
Minnesota	10,242	0	0	0	10,242
Mississippi	18,035	10,034	0	0	8,001
Missouri	0	0	0	0	0
Montana	0	0	0	0	0
Nebraska	3,205	0	0	0	3,205
Nevada	0	0	0	0	0
New Hampshire	0	0	0	0	0
New Jersey	803,254	0	0	803,254	0
New Mexico	0	0	0	0	0
New York	0	0	0	0	0
North Carolina	27,032	27,032	0	0	0
North Dakota	0	0	0	0	0
Ohio	0	0	0	0	0
Oklahoma	153,583	0	0	91,848	61,735
Oregon	0	0	0	0	0
Pennsylvania	597,475	0	0	537,510	59,964
Rhode Island	33,307	0	0	27,591	5,716
South Carolina	50,785	21,793	28,992	0	0
South Dakota	0	0	0	0	0
Tennessee	193,168	0	0	188,638	4,530
Texas	886,524	121,195	13,305	635,343	116,682
Utah	0	0	0	0	0
Vermont	19,561	0	0	19,561	0
Virginia	0	0	0	0	0
Washington	0	0	0	0	0
West Virginia	186,569	0	0	186,569	0
Wisconsin	0	0	0	0	0
Wyoming	0	0	0	0	0

a/ Expenditures by the state for/or on the behalf of the LEA, or contributions of equipment or supplies which did not flow through the local school district.

NOTE: Current expenditures for direct program support reported here may differ from those reported in table 10 due to rounding.

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data, "National Public Education Financial Survey."

Table 38.--Current expenditures per pupil in membership for direct program support by the state for or on behalf of the local education agency, and student membership for public elementary and secondary education, by subfunction and state: School year 1989-90

State	Student membership	Total direct program support a/	Textbooks	Student transportation	Employee benefits	Other
United States	40,542,707	$165	$6	$1	$143	$15
Alabama	723,743	0	0	0	0	0
Alaska	109,280	0	0	0	0	0
Arizona	607,615	8	0	1	0	7
Arkansas	434,960	306	28	0	273	5
California	4,771,978	101	6	0	95	0
Colorado	562,755	0	0	0	0	0
Connecticut	461,560	985	0	0	700	285
Delaware	97,808	0	0	0	0	0
District of Columbia	81,301	1,061	0	0	1,061	0
Florida	1,789,925	1	0	0	0	1
Georgia	1,126,535	40	0	0	30	10
Hawaii	169,493	0	0	0	0	0
Idaho	214,932	164	0	0	164	0
Illinois	1,797,355	205	7	0	147	51
Indiana	954,165	234	0	0	195	39
Iowa	478,486	0	0	0	0	0
Kansas	430,864	99	0	0	99	0
Kentucky	630,688	428	17	0	382	28
Louisiana	783,025	37	0	0	0	37
Maine	213,775	546	0	0	546	0
Maryland	698,806	639	0	0	639	0
Massachusetts	825,588	331	0	0	331	0
Michigan	1,576,785	440	0	0	440	0
Minnesota	739,553	14	0	0	0	14
Mississippi	502,020	36	20	0	0	16
Missouri	807,934	0	0	0	0	0
Montana	151,265	0	0	0	0	0
Nebraska	270,920	12	0	0	0	12
Nevada	186,834	0	0	0	0	0
New Hampshire	171,696	0	0	0	0	0
New Jersey	1,076,005	747	0	0	747	0
New Mexico	296,057	0	0	0	0	0
New York	2,565,841	0	0	0	0	0
North Carolina	1,080,744	25	25	0	0	0
North Dakota	117,816	0	0	0	0	0
Ohio	1,764,410	0	0	0	0	0
Oklahoma	578,580	265	0	0	159	107
Oregon	472,394	0	0	0	0	0
Pennsylvania	1,655,279	361	0	0	325	36
Rhode Island	135,729	245	0	0	203	42
South Carolina	616,177	82	35	47	0	0
South Dakota	127,329	0	0	0	0	0
Tennessee	819,660	236	0	0	230	6
Texas	3,328,514	266	36	4	191	35
Utah	438,554	0	0	0	0	0
Vermont	94,779	208	0	0	208	0
Virginia	985,346	0	0	0	0	0
Washington	810,232	0	0	0	0	0
West Virginia	327,540	570	0	0	570	0
Wisconsin	782,905	0	0	0	0	0
Wyoming	97,172	0	0	0	0	0

a/ Expenditures by the state for/or on the behalf of the LEA, or contributions of equipment or supplies which did not flow through the local school district.

NOTE: Current expenditures per pupil for direct program support reported here may differ from those reported in table 11 due to rounding.

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data, "National Public Education Financial Survey."

Table 39.–Percentage distribution of current expenditures for direct program support by the state for or on behalf of the local education agency as a percentage of total current expenditures for public elementary and secondary education, by subfunction and state: School year 1989-90

State	Total direct program support a/	Textbooks	Student transportation	Employee benefits	Other
United States	3.5	0.1	0.0	3.1	0.3
Alabama	0.0	0.0	0.0	0.0	0.0
Alaska	0.0	0.0	0.0	0.0	0.0
Arizona	0.2	0.0	0.0	0.0	0.2
Arkansas	9.5	0.9	0.0	8.4	0.2
California	2.2	0.1	0.0	2.1	0.0
Colorado	0.0	0.0	0.0	0.0	0.0
Connecticut	13.6	0.0	0.0	9.7	3.9
Delaware	0.0	0.0	0.0	0.0	0.0
District of Columbia	13.6	0.0	0.0	13.6	0.0
Florida	0.0	0.0	0.0	0.0	0.0
Georgia	1.1	0.0	0.0	0.8	0.3
Hawaii	0.0	0.0	0.0	0.0	0.0
Idaho	5.6	0.0	0.0	5.6	0.0
Illinois	4.5	0.2	0.0	3.2	1.1
Indiana	5.5	0.0	0.0	4.6	0.9
Iowa	0.0	0.0	0.0	0.0	0.0
Kansas	2.3	0.0	0.0	2.3	0.0
Kentucky	12.9	0.5	0.0	11.5	0.9
Louisiana	1.0	0.0	0.0	0.0	1.0
Maine	11.1	0.0	0.0	11.1	0.0
Maryland	11.6	0.0	0.0	11.6	0.0
Massachusetts	5.7	0.0	0.0	5.7	0.0
Michigan	8.7	0.0	0.0	8.7	0.0
Minnesota	0.3	0.0	0.0	0.0	0.3
Mississippi	1.2	0.7	0.0	0.0	0.5
Missouri	0.0	0.0	0.0	0.0	0.0
Montana	0.0	0.0	0.0	0.0	0.0
Nebraska	0.3	0.0	0.0	0.0	0.3
Nevada	0.0	0.0	0.0	0.0	0.0
New Hampshire	0.0	0.0	0.0	0.0	0.0
New Jersey	10.1	0.0	0.0	10.1	0.0
New Mexico	0.0	0.0	0.0	0.0	0.0
New York	0.0	0.0	0.0	0.0	0.0
North Carolina	0.6	0.6	0.0	0.0	0.0
North Dakota	0.0	0.0	0.0	0.0	0.0
Ohio	0.0	0.0	0.0	0.0	0.0
Oklahoma	8.0	0.0	0.0	4.8	3.2
Oregon	0.0	0.0	0.0	0.0	0.0
Pennsylvania	6.4	0.0	0.0	5.8	0.6
Rhode Island	4.2	0.0	0.0	3.5	0.7
South Carolina	2.1	0.9	1.2	0.0	0.0
South Dakota	0.0	0.0	0.0	0.0	0.0
Tennessee	7.0	0.0	0.0	6.8	0.2
Texas	6.9	0.9	0.1	5.0	0.9
Utah	0.0	0.0	0.0	0.0	0.0
Vermont	3.6	0.0	0.0	3.6	0.0
Virginia	0.0	0.0	0.0	0.0	0.0
Washington	0.0	0.0	0.0	0.0	0.0
West Virginia	14.2	0.0	0.0	14.2	0.0
Wisconsin	0.0	0.0	0.0	0.0	0.0
Wyoming	0.0	0.0	0.0	0.0	0.0

a/ Expenditures by the state for/or on the behalf of the LEA, or contributions of equipment or supplies which did not flow through the local school district.

NOTE: Percentage distribution of direct program support expenditures as a percentage of total current expenditures reported here may differ from those reported in table 12 due to rounding.

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data, "National Public Education Financial Survey."

Table 40.--Expenditures for facilities acquisition and construction services, and debt service for public elementary and secondary education, by subfunction and state: School year 1989-90 (in thousands of dollars)

State	Facilities acquisition and construction				Debt service	
	Total	Non-property expenditures	Property expenditures	Equipment	Long-term interest	Redemption of principal
United States	$14,003,010	$4,026,200	$8,776,600	$1,200,210	$3,636,472	$4,326,632
Alabama	189,290	0	170,422	18,868	32,376	26,587
Alaska	34,140	22	34,118	0	0	0
Arizona	377,227	1,631	375,596	0	132,027	149,477
Arkansas	75,462	4,958	59,545	11,959	33,255	40,547
California a/	1,656,062	212,160	1,354,901	89,002	156,648	181,074
Colorado	213,736	87,568	101,754	24,416	89,322	48,685
Connecticut	14,473	0	14,473	0	48,772	68,277
Delaware	24,403	0	15,249	9,155	3,271	10,766
District of Columbia b/	19,217	19,217	---	---	11,578	13,776
Florida	1,420,703	24,344	1,249,319	147,040	163,782	144,714
Georgia	505,048	26,324	452,197	26,527	68,622	39,711
Hawaii	51,209	628	49,669	913	18	317
Idaho	35,321	0	28,250	7,071	13,187	16,161
Illinois	669,607	362,041	307,566	0	175,422	259,394
Indiana	330,544	77,027	224,518	28,999	230,043	36,638
Iowa	99,500	23,349	71,581	4,570	19,120	27,463
Kansas	140,592	7,027	64,391	69,174	34,224	30,283
Kentucky	51,772	2,668	31,456	17,649	44,298	48,018
Louisiana	146,998	56,537	84,127	6,334	109,580	83,818
Maine	95,776	80,154	13,405	2,217	22,806	30,379
Maryland	327,089	100,673	196,754	29,663	35,068	50,074
Massachusetts	74,396	0	41,946	32,450	66,497	139,492
Michigan	428,870	73,697	321,996	33,176	169,332	207,374
Minnesota	408,577	71,417	312,841	24,319	67,459	85,695
Mississippi	67,124	38,323	28,475	325	14,738	23,037
Missouri	257,741	0	257,741	0	69,647	73,136
Montana	46,456	27,584	15,876	2,996	11,516	13,293
Nebraska	84,970	3,785	63,864	17,320	17,096	31,718
Nevada	170,045	154,099	10,922	5,025	29,186	37,321
New Hampshire	97,462	72,052	25,410	0	0	48,291
New Jersey	190,854	0	88,241	102,612	77,709	107,190
New Mexico	128,837	115,228	1,469	12,140	16,181	29,559
New York	1,179,783	702,590	411,892	65,301	228,294	386,065
North Carolina	429,581	1,411	367,760	60,410	0	0
North Dakota	19,962	13,860	5,140	962	6,344	8,442
Ohio	308,973	121,648	140,495	46,829	240,040	430,618
Oklahoma	200,096	53,404	105,044	41,647	23,756	0
Oregon	97,993	35,378	62,615	0	34,642	35,394
Pennsylvania	40,703	23,021	6,820	10,862	223,235	295,105
Rhode Island	2,434	2,180	254	0	7,630	12,642
South Carolina	229,676	40,959	162,351	26,367	85,099	103,325
South Dakota	26,208	4,408	16,242	5,559	4,883	5,018
Tennessee	174,702	0	147,005	27,696	8,958	21,720
Texas	1,548,880	935,234	578,523	35,123	495,875	490,898
Utah	84,706	18,434	41,848	24,425	34,675	47,044
Vermont	25,956	23,050	2,529	377	5,949	8,433
Virginia	424,445	112,369	257,857	54,219	93,322	159,854
Washington c/	525,167	176,534	290,738	57,895	125,852	101,778
West Virginia	30,170	20,062	9,486	622	3,220	22,932
Wisconsin	199,461	96,655	88,498	14,308	40,136	76,707
Wyoming	19,612	2,489	13,436	3,687	11,781	18,393

a/ California reported expenditures of $337,723 thousand for debt service of both long-term interest and redemption of principal. NCES distributed this total between long-term interest and redemption of principal.

b/ The District of Columbia's expenditures for facilities acquisition and construction services for education were inseparable from other city service expenditures for the same purpose. Only non-property expenditures, that is, expenditures for the school system operations and maintenance staff to perform renovations and repairs were reported. The District of Columbia could not report property expenditures, equipment, long-term interest, or redemption of principal. NCES imputed values for the debt service functions.

c/ Washington reported expenditures of $467,272 thousand for facilities acquisition and construction for both property and non-property expenditures. NCES distributed this total to property and non-property expenditures.

--- Data missing or not available.

NOTE: National totals for non-property expenditures, long-term interest, and redemption of principal were imputed based on current year data.

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data, "National Public Education Financial Survey."

Table 41.--Expenditures per pupil in membership for facilities acquisition and construction services, and debt service, and student membership for public elementary and secondary education, by subfunction and state: School year 1989-90

State	Student membership	Facilities acquisition and construction				Debt service	
		Total	Non-property expenditures	Property expenditures	Equipment	Long-term interest	Redemption of principal
United States	40,542,707	$345	$99	$216	$30	$90	$107
Alabama	723,743	282	0	235	26	45	37
Alaska	109,260	312	0	312	0	0	0
Arizona	607,615	621	3	618	0	217	246
Arkansas	434,960	176	11	137	27	76	93
California a/	4,771,978	347	44	284	19	33	38
Colorado	562,755	380	156	181	43	159	87
Connecticut	461,560	31	0	31	0	106	148
Delaware	97,808	250	0	156	94	33	110
District of Columbia b/	61,301	236	236	---	---	142	169
Florida	1,789,925	794	14	698	82	92	61
Georgia	1,126,535	448	23	401	24	61	35
Hawaii	169,493	302	4	293	5	0	2
Idaho	214,932	164	0	131	33	61	75
Illinois	1,797,355	373	201	171	0	98	144
Indiana	954,165	346	81	235	30	241	38
Iowa	478,486	208	49	150	10	40	57
Kansas	430,864	326	16	149	161	79	70
Kentucky	630,688	82	4	50	28	70	76
Louisiana	783,025	188	72	107	8	140	107
Maine	213,775	448	375	63	10	107	142
Maryland	698,806	468	144	282	42	50	72
Massachusetts	825,588	90	0	51	39	81	169
Michigan	1,576,785	272	47	204	21	107	132
Minnesota	739,553	552	97	423	33	91	116
Mississippi	502,020	134	76	57	1	23	46
Missouri	807,934	319	0	319	0	86	91
Montana	151,265	307	182	105	20	76	88
Nebraska	270,920	314	14	236	64	63	117
Nevada	186,834	910	825	58	27	156	200
New Hampshire	171,696	568	420	148	0	0	281
New Jersey	1,076,005	177	0	82	95	72	100
New Mexico	296,057	435	389	5	41	55	100
New York	2,565,841	460	274	161	25	89	150
North Carolina	1,080,744	397	1	340	56	0	0
North Dakota	117,816	169	118	44	8	54	72
Ohio	1,764,410	175	69	80	27	136	244
Oklahoma	578,580	346	92	182	72	41	0
Oregon	472,394	207	75	133	0	73	75
Pennsylvania	1,655,279	25	14	4	7	135	178
Rhode Island	135,729	18	16	2	0	56	93
South Carolina	616,177	373	66	263	43	138	168
South Dakota	127,329	206	35	128	44	38	39
Tennessee	819,660	213	0	179	34	11	26
Texas	3,328,514	465	281	174	11	149	147
Utah	438,554	193	42	95	56	79	107
Vermont	94,779	274	243	27	4	63	89
Virginia	985,346	431	114	262	55	95	162
Washington c/	810,232	648	218	359	71	155	126
West Virginia	327,540	92	61	29	2	10	70
Wisconsin	782,905	255	123	113	18	51	98
Wyoming	97,172	202	26	138	38	121	189

a/ California reported expenditures of $337,723 thousand for debt service of both long-term interest and redemption of principal. NCES distributed this total between long-term interest and redemption of principal.

b/ The District of Columbia's expenditures for facilities acquisition and construction services for education were inseparable from other city service expenditures for the same purpose. Only non-property expenditures, that is, expenditures for the school system operations and maintenance staff to perform renovations and repairs were reported. The District of Columbia could not report property expenditures, equipment, long-term interest, or redemption of principal. NCES imputed values for the debt service functions.

c/ Washington reported expenditures of $467,272 thousand for facilities acquisition and construction for both property and non-property expenditures. NCES distributed this total to property and non-property expenditures.

--- Data missing or not available.

NOTE: National totals for non-property expenditures, long-term interest, and redemption of principal were imputed based on current year data.

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data, "National Public Education Financial Survey."

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Table 42.--Percentage distribution of expenditures for facilities acquisition and construction services, and debt service as a percentage of total expenditures for public elementary and secondary education, by subfunction and state: School year 1989-90

State	Facilities acquisition and construction				Debt service	
	Total	Non-property expenditures	Property expenditures	Equipment	Long-term interest	Redemption of principal
United States	6.7	1.9	4.2	0.6	1.7	2.1
Alabama	7.4	0.0	6.7	0.7	1.3	1.1
Alaska	4.0	0.0	4.0	0.0	0.0	0.0
Arizona	13.7	0.1	13.6	0.0	4.8	5.4
Arkansas	5.0	0.3	3.9	0.8	2.2	2.7
California a/	6.9	0.9	5.6	0.4	0.7	0.8
Colorado	7.8	3.2	3.7	0.9	3.3	1.8
Connecticut	0.4	0.0	0.4	0.0	1.4	2.0
Delaware	4.3	0.0	2.7	1.6	0.6	1.9
District of Columbia b/	2.9	2.9	---	---	1.7	2.1
Florida	14.1	0.2	12.4	1.5	1.6	1.4
Georgia	9.7	0.5	8.7	0.5	1.3	0.8
Hawaii	6.4	0.1	6.2	0.1	0.0	0.0
Idaho	5.1	0.0	4.1	1.0	1.9	2.4
Illinois	7.4	4.0	3.4	0.0	1.9	2.9
Indiana	7.3	1.7	5.0	0.6	5.2	0.8
Iowa	4.6	1.1	3.3	0.2	0.9	1.3
Kansas	6.8	0.3	3.1	3.4	1.7	1.5
Kentucky	2.3	0.1	1.4	0.8	2.0	2.2
Louisiana	4.9	1.9	2.8	0.2	3.6	2.8
Maine	8.1	6.8	1.1	0.2	1.9	2.6
Maryland	7.7	2.4	4.6	0.7	0.8	1.2
Massachusetts	1.6	0.0	0.9	0.7	1.4	2.9
Michigan	4.8	0.8	3.6	0.4	1.9	2.3
Minnesota	10.0	1.7	7.7	0.6	1.6	2.1
Mississippi	4.2	2.4	1.8	0.0	0.9	1.5
Missouri	6.9	0.0	6.9	0.0	1.9	2.0
Montana	6.5	3.9	2.2	0.4	1.6	1.9
Nebraska	6.3	0.3	4.7	1.3	1.3	2.4
Nevada	18.7	16.9	1.2	0.6	3.2	4.1
New Hampshire	10.4	7.7	2.7	0.0	0.0	5.2
New Jersey	2.3	0.0	1.1	1.2	0.9	1.3
New Mexico	11.2	10.0	0.1	1.1	1.4	2.6
New York	5.9	3.5	2.1	0.3	1.1	1.9
North Carolina	8.9	0.0	7.6	1.3	0.0	0.0
North Dakota	4.0	2.8	1.0	0.2	1.3	1.7
Ohio	3.5	1.4	1.6	0.5	2.7	4.9
Oklahoma	9.5	2.5	5.0	2.0	1.1	0.0
Oregon	3.9	1.4	2.5	0.0	1.4	1.4
Pennsylvania	0.4	0.2	0.1	0.1	2.3	3.1
Rhode Island	0.3	0.3	0.0	0.0	0.9	1.6
South Carolina	8.6	1.5	6.1	1.0	3.2	3.9
South Dakota	5.3	0.9	3.3	1.1	1.0	1.0
Tennessee	5.6	0.0	4.7	0.9	0.3	0.7
Texas	10.6	6.4	4.0	0.2	3.4	3.4
Utah	6.9	1.5	3.4	2.0	2.8	3.8
Vermont	4.4	3.9	0.4	0.1	1.0	1.4
Virginia	8.2	2.2	5.0	1.0	1.8	3.1
Washington c/	12.5	4.2	6.9	1.4	3.0	2.4
West Virginia	2.1	1.4	0.7	0.0	0.2	1.6
Wisconsin	4.7	2.3	2.1	0.3	0.9	1.8
Wyoming	3.7	0.5	2.5	0.7	2.2	3.4

a/ California reported expenditures of $337,723 thousand for debt service of both long-term interest and redemption of principal. NCES distributed this total between long-term interest and redemption of principal.

b/ The District of Columbia's expenditures for facilities acquisition and construction services for education were inseparable from other city service expenditures for the same purpose. Only non-property expenditures, that is, expenditures for the school system operations and maintenance staff to perform renovations and repairs were reported. The District of Columbia could not report property expenditures, equipment, long term interest, or redemption of principal. NCES imputed values for the debt service functions.

c/ Washington reported expenditures of $467,272 thousand for facilities acquisition and construction for both property and non-property expenditures. NCES distributed this total to property and non-property expenditures.

--- Data missing or not available.

NOTE: National totals for non-property expenditures, long-term interest, and redemption of principal were imputed based on current year data.

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data, "National Public Education Financial Survey."

Table 43.--Current expenditures for community services and direct cost programs for other than public elementary and secondary education, by function and state: School year 1989-90 (in thousands of dollars)

State	Total other than public	Community services a/	Non-public school programs	Adult education	Community colleges	Other
United States	$2,968,832	$891,870	$417,262	$1,277,986	$11,555	$370,158
Alabama	21,579	1,893	618	14,346	0	4,722
Alaska	600	600	0	0	0	0
Arizona	9,465	7,854	0	1,611	0	0
Arkansas	6,190	1,146	193	4,851	0	0
California	394,758	90,138	0	304,620	0	0
Colorado	3,733	3,733	0	0	0	0
Connecticut b/	14,549	14,549	0	0	0	0
Delaware	9,558	6,282	0	3,276	0	0
District of Columbia	0	0	0	0	0	0
Florida	258,119	54,233	0	203,885	0	0
Georgia	139,341	94,894	0	44,447	0	0
Hawaii	26,132	21,158	0	4,974	0	0
Idaho	924	543	0	380	0	0
Illinois	64,561	45,708	0	16,421	2,432	0
Indiana	25,514	4,926	53	20,536	0	0
Iowa	3,804	1,313	0	2,491	0	0
Kansas	1,969	153	0	1,816	0	0
Kentucky	3,055	1,004	30	2,021	0	0
Louisiana	23,779	11,797	0	8,328	3,654	0
Maine	10,706	592	269	9,845	0	0
Maryland	23,206	12,566	26	10,613	0	0
Massachusetts	43,114	8,728	5,929	22,989	5,469	0
Michigan	298,292	80,813	980	195,287	0	21,212
Minnesota	132,584	94,916	22,092	15,576	0	0
Mississippi	3,235	519	0	2,716	0	0
Missouri	47,204	21,803	0	25,401	0	0
Montana	2,736	12	319	2,406	0	0
Nebraska	1,637	814	0	823	0	0
Nevada	3,597	28	0	3,569	0	0
New Hampshire	2,545	695	0	1,850	0	0
New Jersey	92,363	5,096	42,422	45,444	0	0
New Mexico	3,263	3,263	0	0	0	0
New York	390,328	64,722	192,219	93,525	0	39,862
North Carolina	20,337	20,258	0	80	0	0
North Dakota	3,268	485	0	2,783	0	0
Ohio	185,374	20,021	61,021	104,299	0	33
Oklahoma	1,730	1,679	51	0	0	0
Oregon	7,075	5,971	0	1,103	0	0
Pennsylvania	239,119	57,769	68,663	34,774	0	77,914
Rhode Island	4,842	340	3,503	999	0	0
South Carolina	32,147	20,901	0	11,246	0	0
South Dakota	1,490	180	100	1,209	0	0
Tennessee	154,264	8,935	0	10,194	0	135,134
Texas	32,767	27,656	0	5,111	0	0
Utah	22,536	22,536	0	0	0	0
Vermont	1,750	696	0	1,054	0	0
Virginia	71,007	5,259	0	26,910	0	38,838
Washington	66,546	13,138	0	965	0	52,443
West Virginia	17,361	5,094	0	12,267	0	0
Wisconsin	42,479	23,704	18,775	0	0	0
Wyoming	1,703	760	0	943	0	0

a/ The number for total community service expenditures differs from a previously published estimate of total community services as the result of the correction of a calculation error. The original number (892,116 thousand) appears in table 14 of the NCES E.D. Tabs publication, Public Elementary and Secondary State Aggregate Data, for School Year 1990-91 and Fiscal Year 1990.

b/ Connecticut could not report community service expenditures. NCES imputed the value for this item.

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data, "National Public Education Financial Survey."

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Table 44.--Current expenditures per pupil in membership for community services and direct cost programs for other than public elementary and secondary education, and student membership, by function and state: School year 1989-90

State	Student membership	Total other than public	Community services a/	Non-public school programs	Adult education	Community colleges	Other
United States	40,542,707	$73	$22	$10	$32	$0.29	$9
Alabama	723,743	30	3	1	20	0.00	7
Alaska	109,280	5	5	0	0	0.00	0
Arizona	607,615	16	13	0	3	0.00	0
Arkansas	434,960	14	3	0	11	0.00	0
California	4,771,978	83	19	0	64	0.00	0
Colorado	562,755	7	7	0	0	0.00	0
Connecticut b/	461,560	32	32	0	0	0.00	0
Delaware	97,808	98	64	0	33	0.00	0
District of Columbia	81,301	0	0	0	0	0.00	0
Florida	1,789,925	144	30	0	114	0.00	0
Georgia	1,126,535	124	84	0	39	0.00	0
Hawaii	169,493	154	125	0	29	0.00	0
Idaho	214,932	4	3	0	2	0.00	0
Illinois	1,797,355	36	25	0	9	1.35	0
Indiana	954,165	27	5	0	22	0.00	0
Iowa	478,486	8	3	0	5	0.00	0
Kansas	430,864	5	0	0	4	0.00	0
Kentucky	630,688	5	2	0	3	0.00	0
Louisiana	783,025	30	15	0	11	4.67	0
Maine	213,775	50	3	1	46	0.00	0
Maryland	698,806	33	18	0	15	0.00	0
Massachusetts	825,588	52	11	7	28	6.62	0
Michigan	1,576,785	189	51	1	124	0.00	13
Minnesota	739,553	179	128	30	21	0.00	0
Mississippi	502,020	6	1	0	5	0.00	0
Missouri	807,934	58	27	0	31	0.00	0
Montana	151,265	18	0	2	16	0.00	0
Nebraska	270,920	6	3	0	3	0.00	0
Nevada	186,834	19	0	0	19	0.00	0
New Hampshire	171,696	15	4	0	11	0.00	0
New Jersey	1,076,005	86	5	39	42	0.00	0
New Mexico	296,057	11	11	0	0	0.00	0
New York	2,565,841	152	25	75	36	0.00	16
North Carolina	1,080,744	19	19	0	0	0.00	0
North Dakota	117,816	28	4	0	24	0.00	0
Ohio	1,764,410	105	11	35	59	0.00	0
Oklahoma	578,580	3	3	0	0	0.00	0
Oregon	472,394	15	13	0	2	0.00	0
Pennsylvania	1,655,279	144	35	41	21	0.00	47
Rhode Island	135,729	36	3	26	7	0.00	0
South Carolina	616,177	52	34	0	18	0.00	0
South Dakota	127,329	12	1	1	9	0.00	0
Tennessee	819,660	188	11	0	12	0.00	165
Texas	3,328,514	10	8	0	2	0.00	0
Utah	438,554	51	51	0	0	0.00	0
Vermont	94,779	18	7	0	11	0.00	0
Virginia	985,346	72	5	0	27	0.00	39
Washington	810,232	82	16	0	1	0.00	65
West Virginia	327,540	53	16	0	37	0.00	0
Wisconsin	782,905	54	30	24	0	0.00	0
Wyoming	97,172	18	8	0	10	0.00	0

a/ The number for total community service expenditures differs from a previously published estimate of total community services as the result of the correction of a calculation error. The original number (892,116 thousand) appears in table 14 of the NCES E.D. Tabs publication, Public Elementary and Secondary State Aggregate Data, for School Year 1990-91 and Fiscal Year 1990.

b/ Connecticut could not report community service expenditures. NCES imputed the value for this item.

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data, "National Public Education Financial Survey."

Table 45.--Percentage distribution of current expenditures for community services and direct cost programs for other than public elementary and secondary education as a percentage of total current expenditures, by function and state: School year 1989-90

State	Total other than public	Community services a/	Non-public school programs	Adult education	Community colleges	Other
United States	1.6	0.5	0.2	0.7	0.01	0.2
Alabama	0.9	0.1	0.0	0.6	0.00	0.2
Alaska	0.1	0.1	0.0	0.0	0.00	0.0
Arizona	0.4	0.3	0.0	0.1	0.00	0.0
Arkansas	0.4	0.1	0.0	0.3	0.00	0.0
California	1.8	0.4	0.0	1.4	0.00	0.0
Colorado	0.2	0.2	0.0	0.0	0.00	0.0
Connecticut b/	0.4	0.4	0.0	0.0	0.00	0.0
Delaware	1.8	1.2	0.0	0.6	0.00	0.0
District of Columbia	0.0	0.0	0.0	0.0	0.00	0.0
Florida	3.2	0.7	0.0	2.5	0.00	0.0
Georgia	3.1	2.1	0.0	1.0	0.00	0.0
Hawaii	3.7	3.0	0.0	0.7	0.00	0.0
Idaho	0.2	0.1	0.0	0.1	0.00	0.0
Illinois	0.8	0.6	0.0	0.2	0.03	0.0
Indiana	0.6	0.1	0.0	0.5	0.00	0.0
Iowa	0.2	0.1	0.0	0.1	0.00	0.0
Kansas	0.1	0.0	0.0	0.1	0.00	0.0
Kentucky	0.1	0.0	0.0	0.1	0.00	0.0
Louisiana	0.8	0.4	0.0	0.3	0.13	0.0
Maine	1.0	0.1	0.0	0.9	0.00	0.0
Maryland	0.6	0.3	0.0	0.3	0.00	0.0
Massachusetts	0.9	0.2	0.1	0.5	0.11	0.0
Michigan	3.7	1.0	0.0	2.4	0.00	0.3
Minnesota	3.7	2.7	0.6	0.4	0.00	0.0
Mississippi	0.2	0.0	0.0	0.2	0.00	0.0
Missouri	1.5	0.7	0.0	0.8	0.00	0.0
Montana	0.4	0.0	0.0	0.4	0.00	0.0
Nebraska	0.2	0.1	0.0	0.1	0.00	0.0
Nevada	0.5	0.0	0.0	0.5	0.00	0.0
New Hampshire	0.3	0.1	0.0	0.2	0.00	0.0
New Jersey	1.2	0.1	0.5	0.6	0.00	0.0
New Mexico	0.3	0.3	0.0	0.0	0.00	0.0
New York	2.2	0.4	1.1	0.5	0.00	0.2
North Carolina	0.5	0.5	0.0	0.0	0.00	0.0
North Dakota	0.7	0.1	0.0	0.6	0.00	0.0
Ohio	2.3	0.2	0.8	1.3	0.00	0.0
Oklahoma	0.1	0.1	0.0	0.0	0.00	0.0
Oregon	0.3	0.3	0.0	0.0	0.00	0.0
Pennsylvania	2.5	0.6	0.7	0.4	0.00	0.8
Rhode Island	0.5	0.0	0.4	0.1	0.00	0.0
South Carolina	1.4	0.9	0.0	0.5	0.00	0.0
South Dakota	0.3	0.0	0.0	0.3	0.00	0.0
Tennessee	5.5	0.3	0.0	0.4	0.00	4.8
Texas	0.2	0.2	0.0	0.0	0.00	0.0
Utah	2.0	2.0	0.0	0.0	0.00	0.0
Vermont	0.3	0.1	0.0	0.2	0.00	0.0
Virginia	1.6	0.1	0.0	0.6	0.00	0.9
Washington	1.9	0.4	0.0	0.0	0.00	1.5
West Virginia	1.3	0.4	0.0	0.9	0.00	0.0
Wisconsin	1.1	0.6	0.5	0.0	0.00	0.0
Wyoming	0.3	0.1	0.0	0.2	0.00	0.0

a/ The number for total community service expenditures differs from a previously published estimate of total community services as the result of the correction of a calculation error. The original number (892,116 thousand) appears in table 14 of the NCES E.D. Tabs publication, Public Elementary and Secondary State Aggregate Data, for School Year 1990-91 and Fiscal Year 1990.

b/ Connecticut could not report community service expenditures. NCES imputed the value for this item.

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data, "National Public Education Financial Survey."

Methodology

The source of data for this report is "The National Public Education Financial Survey" of the CCD series. The survey is one component of the Common Core of Data (CCD) surveys conducted annually by NCES, which provide basic descriptive information regarding the numbers of students and staff and the financing of public elementary and secondary schools. In compiling these fiscal data from administrative record systems, each state education agency (SEA) obtains data from the local education agencies (LEAs) that operate public schools. Each SEA may edit or examine the individual LEA reports before computing state totals. The reporting of fiscal data a year after the school year permits state administrative agencies to obtain audited fiscal LEA data. Responses to these surveys were due to NCES March 15, 1991, from SEAs in the 50 states, the District of Columbia, and the five outlying areas under U.S. jurisdiction. The data reported to NCES were edited, corrected if necessary, and incorporated into the file as of September 4, 1991.

Variation in state reports. The CCSSO publication, in November, 1987, of Recommendations for Improving the National Education Fiscal Database, demonstrated that states differed widely in which Federal accounting handbook (1957, 1973, 1980) was in use in reporting expenditures to NCES. The differences in these handbooks are by no means trivial. For example, the 1957 handbook instructs states to report all school administration expenditures with instructional expenditures while these are explicitly separated in later handbooks. Exhibit 1 demonstrates the diversity of accounting practices in states in 1987. NCES republished Financial Accounting for Local and State School Systems in 1990, updating sections to bring the 1980 handbook to current GAAP (generally accepted accounting principles) standards, and to clarify such definitions as current expenditures. It is important to note that several states (Oklahoma, Iowa, Virginia and New Jersey) either have changed their chart of accounts to correspond to the 1990 Federal accounting handbook, or are in the process of doing so.

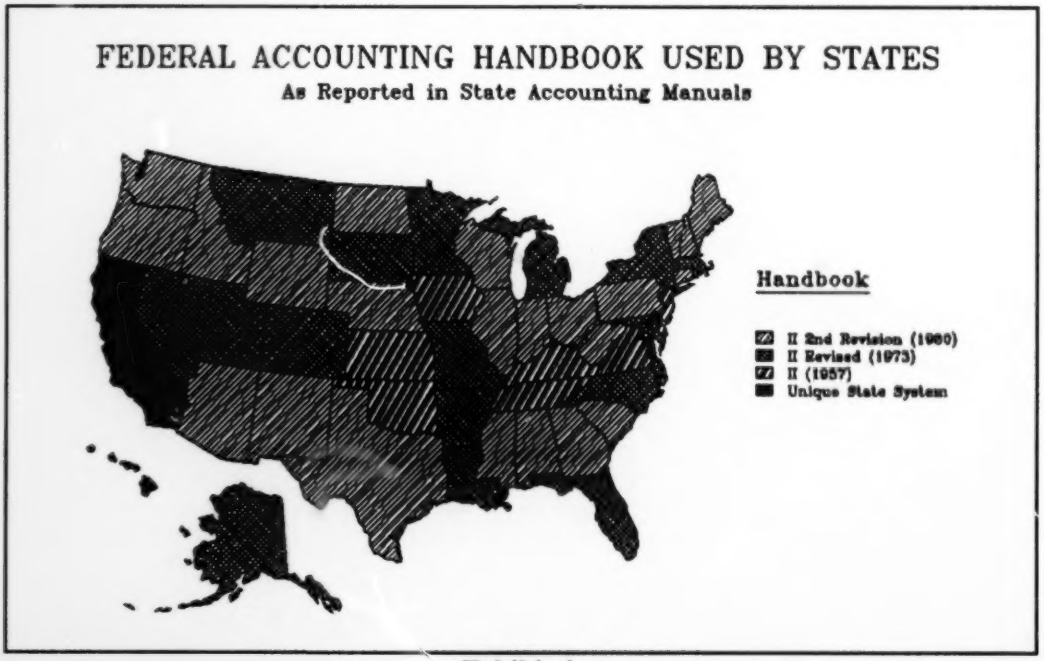

Exhibit 1

Crosswalks. In its fiscal redesign effort, NCES proposed an accounting mechanism that would serve two functions: it would permit some states to report according to the most recent Federal accounting handbook, while not changing their existing state accounting system; and for other states, it would identify the differences between the state accounting system and the Federal handbook, create prorations (imputations) for these items, and provide a transition period for a state which wishes to modify its collection practices so that it could more accurately report according to the most recent Federal accounting handbook, rather than utilizing prorations.

Two examples may explain how the crosswalk works. Suppose that a state education agency knows the total expenditure for all employee benefits by school districts in the state for all employees, but cannot separate those benefit expenditures into the Federal accounting handbook functions of instruction, school administration, central administration, operation and maintenance, etc. The crosswalk mechanism allocates portions of the expenditure for all employee benefits to instruction, school administration, and the other categories in the Federal accounting handbook, based upon an estimate of the percentages in some other category, such as instruction, that the state does collect the detail for. NCES would note in its publications that these detailed expenditures had been imputed. The accuracy of the total expenditures would not be affected by this procedure, as the total expenditures for employee benefits are already known, however, NCES would create detail where none was reported.

A Crosswalk Example

State Accounting System		Federal Handbook
Instruction (1000)	---------->	Instruction (1000)
Salaries (100)	---------->	Salaries (100)
Benefits (200)	---------->	Benefits (200)
Purchased Services (300-500)	---------->	Purchased Services (300-500)
School Buses (600)	---------->	Student Transportation (2700) property (700)

In the above example, the state accounting system matches the Federal accounting handbook except for expenditures for school buses, which the state includes as a current expenditure in instruction. The crosswalk mechanism moves expenditures for this purpose to student transportation, property, correctly categorizing the expenditure for NCES purposes.

Exhibit 2

A second crosswalk example, shown in Exhibit 2, may have an effect upon state reporting. Here the state accounting system permits the purchase of school buses to be included in current expenditures for instruction. However, in the Federal accounting handbook, it is not appropriate to treat property (equipment) expenditures as current expenditures. The crosswalk moves this item from instruction to transportation, and from current expenditure instructional expenditures to property expenditures (total expenditures).

The crosswalk contractor, using FY1987 through FY1989 fiscal data, was able to construct computer crosswalks for about 37 states, which were delivered to NCES in December, 1990. Four states chose to create their own crosswalk: California; Hawaii; Minnesota; and Missouri. Eight states had state accounting systems so different from the Federal accounting handbook that the contractor was unable to complete computer crosswalking programs for them. These "uncrosswalkable" states were: Alaska; Arizona; Connecticut; Delaware; District of Columbia; New Jersey; New Mexico; Tennessee.

Imputed data. In cases in which a state reporting system combined subfunctions or objects, national totals were imputed by distributing the aggregate across combined categories proportional to the distribution based on data from all reporting states and the District of Columbia. In other cases, where the missing fiscal data resulted from a particular subfunction being supported by another government agency, expenditures were imputed based on the current year data. The imputation was based on data from only those states that supported the expenditure subfunction through public education funds. States with no such expenditures, such as those in which facilities acquisition is the responsibility of parent governments, were considered qualitatively different from those that reported some public education expenditure greater than zero for facilities acquisition. For example, the total ratio of facilities acquisition to total current expenditures for states reporting facilities acquisition greater than zero was determined. Imputed amounts for states reporting missing values for facilities acquisition were derived by multiplying this ratio by total current expenditures for those states.

There were two basic imputation procedures: **distribution**, in which a value reported for one item was distributed among one or more other items; and **imputation**, where a number was imputed without any change to other reported values. While distribution is common throughout the tables, imputation was implemented for only three fiscal items, none of which affected total current expenditures: other sources of revenue (6 states), facilities acquisition and construction (1 state) and debt service (2 states). Unless otherwise specified, all distributions were based on the mean distribution from states that reported all items involved in the distribution operation.

Connecticut fiscal data posed a unique reporting problem. The state education agency was unable to provide NCES with object-level (salaries, fringe benefits, purchased services, supplies, equipment) detail, reporting only function-level (instruction) aggregates. Theses function totals were distributed across their objects based on the

mean distribution of all 50 states (and D.C.) after the other distributions had taken place.

Effects of Survey Change. The FY 1990 fiscal data reflect two major changes in SEA reports. The first is the introduction of the expanded fiscal instrument, "The National Public Education Financial Survey", which collects more detailed information than did its predecessor, "Revenues and Current Expenditures for Public Elementary and Secondary Education," used from 1982 through 1988. The second innovation is individualized "crosswalk" procedures that convert a state's existing accounting reports to the federal standard, as indicated in Financial Accounting for Local and State School Systems, 1990."

Because of these substantial changes in detail and comparability, readers are cautioned not to compare revenue and expenditure numbers appearing in tables in this publication for fiscal year 1990 with earlier NCES publications.

Definitions

The following list defines the key terms used in this report:

Community services expenditures--
Expenditures for community services to students, staff, and community residents. Examples are community swimming pools, day care centers, or recreation or transportation programs for the elderly. These are provided by a governmental entity as services, and are not run as businesses. Property expenditures (vehicles, equipment, furniture, etc.) are not included.

Core educational expenditure--
Current expenditures for instruction, student support services (health, attendance, guidance, speech), and instructional staff support services (curricular development, in-staff training, and educational media, including libraries). Excluded are school administration expenditures, general administration, business functions, operation and maintenance, student transportation, food service, enterprise, and community services operations. The use of the term "core" is designed to reflect the central purpose of the local education agency, which is to educate children. Some readers who philosophically differ with this interpretation may wish to add expenditures for student transportation, or food service, or school administration, if they believe these functions should be included in the central purpose of the local education agency. The publication makes explicit expenditures excluded from the core expenditures precisely for this purpose.

Current expenditures--
Current expenditures are those for the day-to-day operation of the school. Expenditures for the categories of instruction, support services, and noninstructional expenditures for salaries, employee benefits, purchased services, and supplies. Also included are payments by the state made for or on behalf of school systems. This does not include expenditures for debt service, capital outlay, or property (i.e., equipment). Direct cost (Head Start, adult education, community colleges, etc.) and community services expenditures are not included.

Debt service expenditures--
Expenditures paid (principal and interest) for local education agency long-term (exceeding one year) loan obligations.

Dependent school system--
A dependent school system that cannot to be identified as a separate government entity, because it is not administratively and fiscally independent of a parent government.

Direct cost expenditures--
Expenditures made by LEAs for programs that are not considered part of public pre-K through 12 educational programs. Examples are expenditures for: adult education, community colleges, and nonpublic school programs such as compensatory education programs for both public and private students.

Direct support expenditures--
Expenditures made by a state for the benefit of the LEA, or contributions of equipment or supplies. Such expenditures include those for the employer's contribution to LEA staff state pension funds, and contributions of property (equipment) and supplies such as school buses and textbooks.

Employee benefits--
Amounts paid by the school district on behalf of employees; these amounts are not included in gross salary, but are in addition to that amount. Such payments are fringe benefit payments and, while not paid directly to employees, nevertheless are part of the cost of personal services. Employee benefits include: group insurance; social security contributions; retirement contributions; tuition reimbursement; unemployment compensation; workmen's compensation; and other employee benefits, such as accrued amounts for "unused sick leave."

Enterprise operations--
Activities that are financed and operated in a manner similar to private business enterprises - where the stated intent is that the costs are financed or recovered primarily through user charges.

Equipment expenditures--
Expenditures for the initial and additional purchase and replacement of equipment, such as machinery, furniture and fixtures, and vehicles; for all functions: instruction, support services, noninstruction, direct program support, facilities acquisition, community services and direct cost programs.

Expenditures by the state for/on behalf of school districts--
Payments made by a state for the benefit of the LEA, or contributions of equipment or supplies. Such expenditures include the payment of a pension fund by the state on behalf of an LEA employee for services rendered to the LEA; contributions of fixed assets (property, plant, and equipment) such as school buses and textbooks.

Facilities acquisition and construction (nonproperty expenditures)--
Buildings built and alterations performed by the LEA's own staff. Does NOT include expenditures for land and improvements, or for acquiring existing buildings, or for equipment.

Facilities acquisition and construction (property expenditures)--
Expenditures for equipment for facilities, facilities acquisition and constructions services for property only. This includes expenditures for: a)buildings built and alterations performed by contractors, b) the purchase of land and land improvements, also assessments against LEAs for capital improvements, c) acquiring existing buildings, such as installment and lease payments, and d) the initial, additional, and replacement items of equipment, such as machinery, furniture and fixtures, and vehicles.

Fiscal year--
The 12 -month period beginning July 1 and ending June 30. States that are on a different fiscal year either adjust their data submissions to correspond to the NCES definition or report data as is and note in a cover letter that the data represent transactions occurring during a defined fiscal year.

Food services--
Activities concerned with providing food to students and staff in a school or school district. This service area includes preparing and serving regular and incidental meals, lunches, or snacks in connection with school activities and food delivery.

Fiscal year--
For most SEAs and LEAs, the 12-month period beginning July 1 and ending June 30.

Interest on debt--
Debt services payments for interest on bonds and notes for obligations exceeding one year. This does not include payments on the redemption of principal.

Instructional expenditures--
Expenditures for activities dealing directly with the interaction between students and teachers (salaries, including sabbatical leave, employee benefits, purchased instructional services and supplies).

Instruction-related expenditures--
Instruction-related expenditures include expenditures for instruction (teachers and teachers' aides), student support services (attendance, guidance, speech and health), and instructional staff support services (curricular development, in-staff training, supervisors of instruction, and educational media, including libraries).

K--
Kindergarten.

Membership--
The count of students on the current roll taken on the school day closest to October 1 by using either 1) the sum of original entries and reentries minus total withdrawals, or 2) the sum of the total present and the total absent.

Noninstruction-related expenditures--
Readers intimately acquainted with the Federal chart of accounts handbook, Financial Accounting for Local and State School Systems, 1990, will also notice a subtle change in the tabular displays. The handbook uses the term "non-instruction" to describe only expenditures for food service, community services and enterprise expenditures (run like a private business within the local school district). This has been a source of confusion to the public in NCES published financial reports. As a result, expenditures have been grouped into two categories in the tabular displays: "instruction-related expenditures" and "non-instruction-related". Non-instruction-related includes expenditures for school administration, central office, business office and school board administration, operations and maintenance, student transportation, food service and enterprise and other incidental support services. It is hoped that this will eliminate confusion by the public in reading the tables. Expenditures for food service operations and other auxiliary enterprise operations (bookstore and interscholastic athletics), excluding community services (e.g., child care or swimming pool).

Parent government--
A county, municipal, township, or state government to a dependent school system. A dependent school system lacks sufficient autonomy to be identified as a separate government entity.

PK--
Prekindergarten.

Prekindergarten students--
Those students who are enrolled in a group or class that is part of a public school program taught during the year or years preceding kindergarten, excluding Head Start students.

Public elementary-secondary education expenditures--
Current expenditures for pre-kindergarten through grade 12 for regular elementary/secondary programs, special education and vocational education, and summer school (even when students pay tuition to attend), as well as expenditures for student and staff breakfast and lunches, cocurricular activities and athletics. Head Start, adult education, community colleges and community services expenditures are not included.

Purchased services--
Services which by their nature can be performed only by persons or firms with specialized skills and knowledge. While a product may or may not result from the transaction, the primary reason for the purchase is the service provided. Included are the professional and technical services of architects, engineers, auditors, dentists, medical doctors, lawyers, consultants, teachers, accountants, etc.

Revenues--
Increases in the net current assets of a government fund type from other than expenditure refunds and residual equity transfers. Reported as revenues from local, intermediate, state and federal sources.

Revenues from federal sources--
Includes direct grants-in-aid from the federal government; federal grants-in-aid through the state or an intermediate agency; and other revenue such as that received in lieu of taxes because the tax base was not subject to taxation.

Revenues from intermediate sources--
Revenues from an educational government agency, which should have independent fund-raising capability, that is not a local education or state agency (e.g., New York's Board of Cooperative Educational Services, or BOCES).

Revenues from local sources--
Revenues from local government or other or other local sources, including local property and non-property tax revenues; tuition; transportation; revenues from food services, student activities, and textbook sales; donations; and property rentals.

Revenues from state sources--
Revenues from a state government source, including those that can be used without restriction; those for categorical purposes; revenues in lieu of taxation.

Revenues from the state for/on behalf of school districts--
Payments or contributions of equipment or supplies made by a state for the benefit of the LEA. Such revenues include the payment of a pension fund by the state on behalf of an LEA employee for services rendered to the LEA; contributions of fixed assets (property, plant, and equipment) such as school buses and textbooks.

Salaries--
Amounts paid to both permanent and temporary school district employees, including personnel substituting for those in permanent positions. This includes gross salary for personal services rendered while on the payroll of the school district.

Salaries for instruction--
Includes gross salary of regular and part-time teachers, teachers' aides, homebound teachers, hospital-based teachers, substitute teachers, and teachers on sabbatical leave who are on LEA payrolls (see instructional expenditures above).

Salaries for support services--
Includes salaries for all LEA employees providing administrative, technical (such as guidance and health), operation, maintenance, and transportation services that facilitate and enhance instruction (see support services expenditures below).

State education agency--
The agency of the state charged with primary responsibility for coordinating and supervising public instruction including the setting of standards for elementary and secondary instructional programs.

Supplies--
Amounts paid for items that are consumed, worn out, or deteriorated through use; or items that lose their identity through fabrication or incorporation into different or more complex units or substances. NCES has proposed a set of criteria for distinguishing equipment from supply items, which appears in Financial Accounting for Local and State School Systems, 1990, p. 144b. Energy (natural gas, electricity, bottled gas, oil, coal, gasoline), food, and books and periodicals are considered supplies.

Support services expenditures--
Expenditures for student support services (attendance, guidance, health, speech, and psychological), staff support services (improvement of instruction, and educational media, including librarians), general administration (board of education and central office), school administration (principal), business (fiscal services, purchasing, warehousing, and printing), operation and maintenance of plant, student transportation services, and central expenditures (research, information services, and data processing).

Total public elementary-secondary education expenditures--
Current expenditures and long-term expenditures for equipment, facilities acquisition, and construction.

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